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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 January 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, 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.

February 7, 2019

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

ASSETS

Current Assets	
BB&T Checking	484,577.49
Petty Cash	100.00
BB&T Money Market	533,570.02
Bank of OR Money Market	220,659.75
Pinnacle Money Market	2,367,054.92
BB&T Bond Account	12,902.28
Ad Valorem Tax Receivable	11,400.08
Sales Tax Refund Receivable	2,563.13
Total Current Assets	3,632,827.67
Total Assets	3,632,827.67

LIABILITIES AND NET ASSETS

Current Liabilities	
Accounts Payable	4,969.77
Retirement Contributions Payable	5,984.32
FICA Tax Payable	0.00
FIT W/H Tax Payable	0.00
SIT W/H Tax Payable	1,301.35
Health Insurance Payable	138.00
Simple IRA Payable	647.92
Unemployment Payable	147.28
Refundable Bonds	12,902.28
Total Current Liabilities	26,090.92
Other Liabilities	
Deferred Inflows of Resources	11,400.08
Total Liabilities	
37,491.00	
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	1,541,401.79
Total Fund Balance	3,595,336.67
TOTAL LIABILITIES AND FUND BALANCE	
3,632,827.67	

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

Revenues	January '19	July '18-'19
3110 Planning and Zoning Fees	8,400.00	30,510.70
3210 Property Tax Receipts	82,273.62	692,598.00
3220 Excise Tax Receipts		
3230 Sales Tax Receipts	21,704.99	147,032.88
3250 Solid Waste Disposal Tax Dist.		2,376.67
3261 Telecommunication Services		10,150.74
3262 Video Programming		31,675.24
3263 Cable Tax Receipts		6,188.25
3264 Electric Power		94,100.45
3265 Piped Natural Gas		4,811.27
3311 Grants	50,000.00	50,000.00
3325 ABC Distribution	68,966.00	127,166.00
3341 Special Events		2,746.15
3342 Facility Rental	85.50	10,577.57
3343 Program Fees		60.00
3344 User Fees	2,100.00	3,087.50
3345 Other Park Revenue - Other		822.00
3360 Town Special Events		6,063.57
3831 Interest Earnings		15,303.35
3839 Miscellaneous Revenues		51.00
Total Revenues	233,530.11	1,235,321.34
Expenses		
4100 Administrative		
Administrative Salaries	18,158.16	126,086.97
1008 Medicare Expense	242.34	1,681.60
1009 Social Security Expense	1,036.28	7,190.69
1010 Retirement Expense	1,238.88	8,671.76
1011 Health/Dental/Vision	4,643.44	32,504.08
1013 Life Insurance	55.16	386.12
1014 Worker Comp		1,558.34
1015 Unemployment	10.03	23.33
1016 Disability Insurance	72.58	508.01
1017 Simple IRA Contribution	479.56	3,356.77
1035 Property Taxes		4,921.97
1081 Accounting	25,018.75	48,317.15
1082 Consulting	6,424.00	11,701.50
1084 Animal Control	3,928.75	11,786.25
1090 Legal Fees	2,500.00	27,691.85
1091 Tax Collection Fees		4,565.41
1095 Well Monitoring		5,000.00
2610 Office Supplies	339.59	1,932.63
2611 Postage and Delivery		210.47
3100 Travel		139.00
3101 Travel-Administrative		397.47
3120 Mileage Reimbursement	315.40	596.08
3150 Education		455.00
3210 Communications	613.52	2,140.55
3320 Web Hosting Fees		950.00
3700 Advertising	801.80	2,120.91
3950 Dues and Subscriptions	319.00	21,816.74
3960 Bank and Merchant Fees		525.93
3981 Special Events	3,622.65	10,450.43
3990 Miscellaneous		225.00
4210 Board of Adjustment		

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

4220 Historic Preservation Commission	776.34	2,029.87
4230 Ordinance Conversion		
4240 Planning & Zoning Board		
4250 Tree Board		396.97
4300 Equipment Lease	379.00	1,525.69
4350 MST Committee	42.04	367.04
4500 Liability Insurance		5,797.19
Total Administrative	<u>71,017.27</u>	<u>348,028.77</u>
5000 Building and Grounds		
1083 Security Monitoring		150.00
2110 Furnishings		239.98
3310 Electricity	1,377.48	8,965.22
3510 Repairs & Maintenance	81.00	10,312.14
3515 Cleaning	580.00	2,030.00
Total Building and Grounds	<u>2,038.48</u>	<u>21,697.34</u>
6200 Cultural and Recreation Expense		
1004 Salary-Other	16,176.29	111,890.19
1008 Medicare Expense	234.57	1,622.44
1009 Social Security Expense	1,002.92	6,937.12
1010 Retirement Expense	1,083.81	7,007.74
1011 Health/Dental/Vision	2,878.50	20,149.50
1013 Life Insurance	65.52	458.64
1014 Worker Comp		4,007.16
1015 Unemployment	9.71	30.47
1016 Disability Insurance	66.56	465.92
1017 Simple IRA Contribution	381.01	2,609.89
3500 Operations and Maintenance	7,930.02	59,868.78
3833 Contributions to Other Agencies	1,614.00	3,960.00
3981 Special Events	477.90	5,018.04
4500 Liability Insurance		5,629.52
Total Building and Grounds	<u>31,920.81</u>	<u>229,655.41</u>
6300 Capital Expenses		
5210 Capital Exp - GIS, Computer, etc		1,177.67
5500 Capital Outlay-Equipment and Land Improvements	13,313.00	286,161.12
5700 Capital Outlay-Land and Improvements		286,801.25
Total Capital	<u>13,313.00</u>	<u>574,140.04</u>
Total Expenses	<u>118,289.56</u>	<u>1,173,521.56</u>
Net Income	<u>115,240.55</u>	<u>61,799.78</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 January 31, 2019**

BB&T	
Checking/Savings	
BB&T Checking	484,577.49
BB&T Money Market	533,570.02
BB&T Bond Account	12,902.28
Total Checking/Savings	1,031,049.79

Bank of Oak Ridge	
Checking/Savings	
Bank Of OR Money Market	220,659.75
Total Checking/Savings	220,659.75

Pinnacle Bank	
Checking/Savings	
Pinnacle Bank Money Market	2,367,054.92
Total Checking/Savings	2,367,054.92

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

Fund	Account	Received			Revenue To Be Received	% Received
		Current Month	Received YTD	Estimated Revenue		
10 General Fund						
3000						
3110	Planning and Zoning Fees	8,400.00	30,510.70	35,000.00	4,489.30	87 %
3210	Property Tax Receipts	82,273.62	692,598.00	817,000.00	124,402.00	85 %
3220	Excise Tax Receipts	0.00	0.00	32,000.00	32,000.00	0 %
3230	Sales Tax Receipts	21,704.99	147,032.88	250,000.00	102,967.12	59 %
3250	Solid Waste Disposal Tax Dist.	0.00	2,376.67	4,800.00	2,423.33	50 %
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	0.00	6,188.25	14,000.00	7,811.75	44 %
3264	Electric Power	0.00	94,100.45	205,000.00	110,899.55	46 %
3265	Piped Natural Gas	0.00	4,811.27	15,000.00	10,188.73	32 %
3311	Grants	50,000.00	50,000.00	0.00	-50,000.00	** %
3325	ABC Distribution	68,966.00	127,166.00	136,000.00	8,834.00	94 %
3360	Town Special Events	0.00	6,063.57	0.00	-6,063.57	** %
3831	Interest Earnings	0.00	15,303.35	20,000.00	4,696.65	77 %
3839	Miscellaneous Revenues	0.00	51.00	0.00	-51.00	** %
	Account Group Total:	231,344.61	1,218,028.12	1,614,800.00	396,771.88	75 %
	Fund Total:	231,344.61	1,218,028.12	1,614,800.00	396,771.88	75 %
15 Cultural & Recreation Fund						
3000						
3341	Special Events	0.00	2,746.15	1,500.00	-1,246.15	183 %
3342	Facility Rental	85.50	10,577.57	23,000.00	12,422.43	46 %
3343	Program Fees	0.00	60.00	3,200.00	3,140.00	2 %
3344	User Fees	2,100.00	3,087.50	5,776.00	2,688.50	53 %
3345	Other Park Revenue - Other	0.00	822.00	1,200.00	378.00	69 %
	Account Group Total:	2,185.50	17,293.22	34,676.00	17,382.78	50 %
	Fund Total:	2,185.50	17,293.22	34,676.00	17,382.78	50 %
	Grand Total:	233,530.11	1,235,321.34	1,649,476.00	414,154.66	75 %

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

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	%
10 General Fund							
4000 OPERATING EXPENSES							
4100 Administrative							
	January Administrative Salaries	18,158.16	126,086.97	220,000.00	220,000.00	93,913.03	56 %
	1008 Medicare Expense	242.34	1,681.60	3,190.00	3,190.00	1,508.40	53 %
	1009 Social Security Expense	1,036.28	7,190.69	13,640.00	13,640.00	6,449.31	53 %
	1010 Retirement Expense	1,238.88	8,671.76	15,400.00	15,400.00	6,728.24	56 %
	1011 Health/Dental/Vision	4,643.44	32,504.08	65,000.00	65,000.00	32,495.92	50 %
	1013 Life Insurance	55.16	386.12	1,320.00	1,320.00	933.88	29 %
	1014 Worker Comp	0.00	1,558.34	1,600.00	1,600.00	41.66	97 %
	1015 Unemployment	10.03	23.33	638.00	638.00	614.67	4 %
	1016 Disability Insurance	72.58	508.01	1,000.00	1,000.00	491.99	51 %
	1017 Simple IRA Contribution	479.56	3,356.77	6,600.00	6,600.00	3,243.23	51 %
	1035 Property Taxes	0.00	4,921.97	900.00	5,000.00	78.03	98 %
	1081 Accounting	25,018.75	48,317.15	66,000.00	66,000.00	17,682.85	73 %
	1082 Consulting	6,424.00	11,701.50	47,000.00	47,000.00	35,298.50	25 %
	1084 Animal Control	3,928.75	11,786.25	18,000.00	18,000.00	6,213.75	65 %
	1090 Legal Fees	2,500.00	27,691.85	45,000.00	45,000.00	17,308.15	62 %
	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	339.59	1,932.63	3,500.00	3,500.00	1,567.37	55 %
	2611 Postage and Delivery	0.00	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	315.40	596.08	2,750.00	2,750.00	2,153.92	22 %
	3150 Education	0.00	455.00	4,500.00	4,500.00	4,045.00	10 %
	3210 Communications	613.52	2,140.55	5,000.00	5,000.00	2,859.45	43 %
	3320 Web Hosting Fees	0.00	950.00	2,500.00	2,500.00	1,550.00	38 %
	3700 Advertising	801.80	2,120.91	5,000.00	5,000.00	2,879.09	42 %
	3950 Dues and Subscriptions	319.00	21,816.74	23,000.00	23,000.00	1,183.26	95 %
	3960 Bank and Merchant Fees	0.00	525.93	1,000.00	1,000.00	474.07	53 %
	3981 Special Events	3,622.65	10,450.43	5,000.00	13,000.00	2,549.57	80 %
	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	776.34	2,029.87	17,625.00	17,625.00	15,595.13	12 %
	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	0.00	396.97	1,500.00	1,500.00	1,103.03	26 %
	4300 Equipment Lease	379.00	1,525.69	2,000.00	2,000.00	474.31	76 %
	4350 MST Committee	42.04	367.04	1,500.00	1,500.00	1,132.96	24 %
	4500 Liability Insurance	0.00	5,797.19	7,200.00	7,200.00	1,402.81	81 %
	Account Total:	71,017.27	348,028.77	605,963.00	618,063.00	270,034.23	56 %
	Account Group Total:	71,017.27	348,028.77	605,963.00	618,063.00	270,034.23	56 %

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
January 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	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	1,377.48	8,965.22	18,000.00	18,000.00	9,034.78	50 %
3510	Repairs & Maintenance	81.00	10,312.14	15,000.00	15,000.00	4,687.86	69 %
3515	Cleaning	580.00	2,030.00	4,200.00	4,200.00	2,170.00	48 %
	Account Total:	2,038.48	21,697.34	39,500.00	39,500.00	17,802.66	55 %
	Account Group Total:	2,038.48	21,697.34	39,500.00	39,500.00	17,802.66	55 %
	Fund Total:	73,055.75	369,726.11	645,463.00	657,563.00	287,836.89	56 %
15 Cultural & Recreation Fund							
6000							
6200 Cultural and Recreation Expense							
1004	Salary-Other	16,176.29	111,890.19	182,500.00	182,500.00	70,609.81	61 %
1008	Medicare Expense	234.57	1,622.44	2,646.00	2,646.00	1,023.56	61 %
1009	Social Security Expense	1,002.92	6,937.12	11,315.00	11,315.00	4,377.88	61 %
1010	Retirement Expense	1,083.81	7,007.74	12,775.00	12,775.00	5,767.26	55 %
1011	Health/Dental/Vision	2,878.50	20,149.50	33,000.00	33,000.00	12,850.50	61 %
1013	Life Insurance	65.52	458.64	860.00	860.00	401.36	53 %
1014	Worker Comp	0.00	4,007.16	4,500.00	4,500.00	492.84	89 %
1015	Unemployment	9.71	30.47	300.00	300.00	269.53	10 %
1016	Disability Insurance	66.56	465.92	800.00	800.00	334.08	58 %
1017	Simple IRA Contribution	381.01	2,609.89	5,475.00	5,475.00	2,865.11	48 %
3500	Operations and Maintenance	7,930.02	59,868.78	125,340.00	137,340.00	77,471.22	44 %
3833	Contributions to Other Agencies	1,614.00	3,960.00	7,000.00	7,000.00	3,040.00	57 %
3981	Special Events	477.90	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:	31,920.81	229,655.41	412,211.00	424,211.00	194,555.59	54 %
	Account Group Total:	31,920.81	229,655.41	412,211.00	424,211.00	194,555.59	54 %
	Fund Total:	31,920.81	229,655.41	412,211.00	424,211.00	194,555.59	54 %
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	13,313.00	286,161.12	510,290.00	836,452.38	550,291.26	34 %
5700	Capital Outlay-Land and Improvements	0.00	286,801.25	170,000.00	289,200.00	2,398.75	99 %
	Account Total:	13,313.00	574,140.04	682,790.00	1,128,152.38	554,012.34	51 %
	Account Group Total:	13,313.00	574,140.04	682,790.00	1,128,152.38	554,012.34	51 %
	Fund Total:	13,313.00	574,140.04	682,790.00	1,128,152.38	554,012.34	51 %
	Grand Total:	118,289.56	1,173,521.56	1,740,464.00	2,209,926.38	1,036,404.82	53 %

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3110 Planning and Zoning Fees						
CR 613 1	Batch #: 10320		1/19		8,400.00	
						30,510.70 CR
	Account Total:				8,400.00	
3210 Property Tax Receipts						
RV 546 1	Property Taxes		1/19		76,974.84	
RV 546 2	Vehicle Property Taxes		1/19		5,298.78	
	Account Total:				82,273.62	692,598.00 CR
3230 Sales Tax Receipts						
RV 550 1	Sales and use Tax		1/19		21,704.99	
	Account Total:				21,704.99	147,032.88 CR
3311 Grants						
CR 617 1	Batch #: 10323		1/19		50,000.00	
	Account Total:				50,000.00	50,000.00 CR
3325 ABC Distribution						
CR 615 1	Batch #: 10321		1/19		68,966.00	
	Account Total:				68,966.00	127,166.00 CR
4100 Administrative						
1001 Salary-Governing Body						
PR 190100 3	Payroll Expenditure					
	Object Total:					
1002 Salary-Town Administrator						
PR 190101 3	Payroll Expenditure					
PR 190104 3	Payroll Expenditure					
	Object Total:					
1003 Salary-Town Clerk						
PR 190101 4	Payroll Expenditure					
PR 190104 4	Payroll Expenditure					
	Object Total:					
1004 Salary-Other						
PR 190101 5	Payroll Expenditure					
PR 190104 5	Payroll Expenditure					
	Object Total:					
1005 Salary-Planning Director						
PR 190101 6	Payroll Expenditure					
PR 190104 6	Payroll Expenditure					
	Object Total:					
	January Administrative Salaries				18,158.16	

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1008 Medicare Expense						
PR 190100 4	Employer Contributions		1/19	11.60		
PR 190101 7	Employer Contributions		1/19	115.21		
PR 190104 7	Employer Contributions		1/19	115.53		
	Object Total:			242.34		1,681.60 DB
1009 Social Security Expense						
PR 190100 5	Employer Contributions		1/19	49.60		
PR 190101 8	Employer Contributions		1/19	492.64		
PR 190104 8	Employer Contributions		1/19	494.04		
	Object Total:			1,036.28		7,190.69 DB
1010 Retirement Expense						
PR 190101 9	Employer Contributions		1/19	619.44		
PR 190104 9	Employer Contributions		1/19	619.44		
	Object Total:			1,238.88		8,671.76 DB
1011 Health/Dental/Vision						
PR 190101 10	Employer Contributions		1/19	2,321.72		
PR 190104 10	Employer Contributions		1/19	2,321.72		
	Object Total:			4,643.44		32,504.08 DB
1013 Life Insurance						
PR 190101 11	Employer Contributions		1/19	27.58		
PR 190104 11	Employer Contributions		1/19	27.58		
	Object Total:			55.16		386.12 DB
1015 Unemployment						
PR 190100 6	Employer Contributions		1/19	0.48		
PR 190101 12	Employer Contributions		1/19	4.77		
PR 190104 12	Employer Contributions		1/19	4.78		
	Object Total:			10.03		23.33 DB
1016 Disability Insurance						
PR 190101 13	Employer Contributions		1/19	36.29		
PR 190104 13	Employer Contributions		1/19	36.29		
	Object Total:			72.58		508.01 DB
1017 Simple IRA Contribution						
PR 190101 14	Employer Contributions		1/19	239.78		
PR 190104 14	Employer Contributions		1/19	239.78		
	Object Total:			479.56		3,356.77 DB
1081 Accounting						
CL 2594 1	38876 December Accounting	SAMUEL K. ANDERS, CPA, MSA	1/19	2,418.75		
CL 2598 1	000863722 2017-2018 Audit	DIXON HUGHES GOODMAN, LLP	1/19	22,600.00		
	Object Total:			25,018.75		48,217.15 DB
1082 Consulting						
CL 2616 1	10/18-12/18 Fire Inspect	GUILFORD COUNTY EMERGENCY	1/19	1,087.50		
CL 2633 1	1292902 Stormwater Engineering	Freese and Nichols	1/19	5,336.50		
	Object Total:			6,424.00		11,701.50 DB
1084 Animal Control						
CL 2583 1	06HDF12607 AnimalControl10/1/18-12/	GUILFORD COUNTY	1/19	3,928.75		
	Object Total:			7,857.50 DB		11,786.25 DB

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1090 Legal Fees						
CL 2595 1	17307 December Legal	SPARROW DENNIS & MEDLIN,	1/19	2,500.00		
				25,191.85 DB		27,691.85 DB
	Object Total:					
2610 Office Supplies						
CL 2576 1	Office supplies	OFFICE DEPOT	1/19	79.20		
CL 2603 4	Hand Truck	LOWE'S	1/19	140.96		
CL 2605 1	Office Supplies	OFFICE DEPOT	1/19	22.88		
CL 2612 2	Office Supplies	OFFICE DEPOT	1/19	4.26		
CL 2612 3	Office Supplies	OFFICE DEPOT	1/19	38.96		
CL 2618 1	Supplies Reimbursement	Ashley Royal	1/19	23.94		
CL 2619 3	Lower-Water	CARD SERVICES CENTER	1/19	21.35		
CL 2619 7	Office Supplies	CARD SERVICES CENTER	1/19	8.00		
	Object Total:			339.59		1,932.63 DB
3120 Mileage Reimbursement						
CL 2604 1	Mileage 479 @ .58	TERRY LANNON	1/19	277.82		
CL 2617 1	64.8 miles @ .58	Ashley Royal	1/19	37.58		
	Object Total:			280.68 DB		596.08 DB
3210 Communications						
CL 2575 1	Internet/Phone	TIME WARNER CABLE	1/19	306.76		
CL 2615 1	Internet and Voice	TIME WARNER CABLE	1/19	306.76		
	Object Total:			613.52		2,140.55 DB
3700 Advertising						
CL 2589 1	Advertising	NEWS & RECORD	1/19	411.80		
CL 2619 8	Stamps for Vol. Annex	CARD SERVICES CENTER	1/19	390.00		
	Object Total:			801.80		2,120.91 DB
3950 Dues and Subscriptions						
CL 2619 9	APA Dues	CARD SERVICES CENTER	1/19	319.00		
	Object Total:			21,497.74 DB		21,816.74 DB
3981 Special Events						
CL 2584 1	Light Up the Night Posters	Associated Posters, Inc.	1/19	112.75		
CL 2586 1	Light up the Night Banners	Associated Posters, Inc.	1/19	45.00		
CL 2591 1	special events linen rental	Hauser Rental Services	1/19	270.00		
CL 2592 1	Recognition dinner meal	An Event To Remember	1/19	2,268.00		
CL 2593 1	Special Events dinner cake	Christine Uhrlass	1/19	150.00		
CL 2597 1	Volunteer Dinner	Associated Posters, Inc.	1/19	50.00		
CL 2599 1	Thank you Dinner	An Event To Remember	1/19	252.00		
CL 2600 1	Fruit Tray for Dinner	Caroline Ruch	1/19	50.99		
CL 2606 1	Supplies for Dinner	Ann Schneider	1/19	65.95		
CL 2612 1	Special events supplies	OFFICE DEPOT	1/19	29.24		
CL 2619 1	Invitations	CARD SERVICES CENTER	1/19	76.21		
CL 2619 6	Stamps for Invites-Dinner	CARD SERVICES CENTER	1/19	57.50		
CL 2627 1	Special Events Reimbursement	Patti Dimuchowski	1/19	195.01		
	Object Total:			6,827.78 DB		10,450.43 DB
3990 Miscellaneous						
CL 2619 10	BB CC Charges	CARD SERVICES CENTER	1/19	98.33		
RV 552 1	BB Reimburse for cc		1/19		98.33	
	Object Total:			225.00 DB	98.33	225.00 DB

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
4220 Historic Preservation Commission						
CL 2613 1	01-18-19-f HPC Ad	PS COMMUNICATIONS	1/19	776.34		2,029.87 DB
				1,253.53 DB		
	Object Total:					
4300 Equipment Lease						
CL 2574 1	23901452 Copier	MODERN IMPRESSIONS	1/19	120.81		
CL 2611 1	Copier Leaser	MODERN IMPRESSIONS	1/19	120.81		
CL 2631 1	287255 Copier	Modern Impressions	1/19	137.38		
				1,146.69 DB		
	Object Total:					1,525.69 DB
4350 MST Committee						
CL 2629 1	MST Trail Construction	Joel Deaton	1/19	42.04		367.04 DB
				325.00 DB		
	Object Total:					323,111.02 DB
	Account Total:			252,093.75 DB	98.33	
5000 Building and Grounds						
3310 Electricity						
CL 2588 1	3100 Oak Ridge Road	DUKE ENERGY	1/19	21.85		
CL 2588 2	4501 Peoples Rd	DUKE ENERGY	1/19	24.05		
CL 2614 1	8315 Linville Rd	DUKE ENERGY	1/19	1,306.90		
CL 2614 2	1611 Oak Ridge Rd	DUKE ENERGY	1/19	24.68		
				7,587.74 DB		
	Object Total:					8,965.22 DB
3510 Repairs & Maintenance						
CL 2590 1	0008854-in Plant Maintenance	Rolling Greens	1/19	81.00		10,312.14 DB
				10,231.14 DB		
	Object Total:					
3515 Cleaning						
CL 2573 1	490733 December Cleaning	AT YOUR SERVICES CLEANING	1/19	290.00		
CL 2630 1	Jan. Cleaning	AT YOUR SERVICES CLEANING	1/19	290.00		
				1,450.00 DB		
	Object Total:					2,030.00 DB
	Account Total:			19,268.88 DB	2,038.48	
6200 Cultural and Recreation Expense						
3500 Operations and Maintenance						
CL 2620 11		DUKE ENERGY	1/19			
	Object Total:					
	Account Total:					
	Fund Total:			73,154.08	231,442.94	

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3342 Facility Rental						
CR 612 1	Batch #: 10320		1/19		37.50	
CR 616 1	Batch #: 10322		1/19		48.00	
Account Total:					85.50	10,577.57 CR
3344 User Fees						
CR 611 1	Batch #: 10319		1/19		2,000.00	
CR 614 1	Batch #: 10320		1/19		100.00	
Account Total:				987.50 CR	2,100.00	3,087.50 CR
6200 Cultural and Recreation Expense						
1004 Salary-Other						
JV 277 1			1/19	2,079.34		
PR 190101 17	Payroll Expenditure		1/19	8,198.74		
PR 190104 17	Payroll Expenditure		1/19	7,977.55		
RV 553 1			1/19		2,079.34	
Object Total:				95,713.90 DB	18,255.63	111,890.19 DB
1008 Medicare Expense						
PR 190101 18	Employer Contributions		1/19	118.89		
PR 190104 18	Employer Contributions		1/19	115.68		
Object Total:				1,387.87 DB	234.57	1,622.44 DB
1009 Social Security Expense						
PR 190101 19	Employer Contributions		1/19	508.32		
PR 190104 19	Employer Contributions		1/19	494.60		
Object Total:				5,934.20 DB	1,002.92	6,937.12 DB
1010 Retirement Expense						
PR 190101 20	Employer Contributions		1/19	551.63		
PR 190104 20	Employer Contributions		1/19	532.18		
Object Total:				5,923.93 DB	1,083.81	7,007.74 DB
1011 Health/Dental/Vision						
PR 190101 21	Employer Contributions		1/19	1,439.25		
PR 190104 21	Employer Contributions		1/19	1,439.25		
Object Total:				17,271.00 DB	2,878.50	20,149.50 DB
1013 Life Insurance						
PR 190101 22	Employer Contributions		1/19	32.76		
PR 190104 22	Employer Contributions		1/19	32.76		
Object Total:				393.12 DB	65.52	458.64 DB
1015 Unemployment						
PR 190101 23	Employer Contributions		1/19	4.93		
PR 190104 23	Employer Contributions		1/19	4.78		
Object Total:				20.76 DB	9.71	30.47 DB
1016 Disability Insurance						
PR 190101 24	Employer Contributions		1/19	33.28		
PR 190104 24	Employer Contributions		1/19	33.28		
Object Total:				399.36 DB	66.56	465.92 DB

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15	Cultural & Recreation Fund					
6200	Cultural and Recreation Expense					
1017	Simple IRA Contribution					
PR 190101	25 Employer Contributions		1/19	194.62		
PR 190104	25 Employer Contributions		1/19	186.39		
	Object Total:			381.01		2,609.89 DB
3500	Operations and Maintenance					
CL 2580	1 December Statement	QUALITY OIL COMPANY	1/19	129.06		
CL 2582	1 Additional Dec. Statement	QUALITY OIL COMPANY	1/19	151.28		
CL 2602	1 1755057 Grounds Care	SMITH TURF & IRRIGATION	1/19	74.91		
CL 2603	1 Janitorial	LOWE'S	1/19	62.01		
CL 2603	2 Small Tools	LOWE'S	1/19	168.04		
CL 2603	3 Grounds Care	LOWE'S	1/19	102.88		
CL 2608	1 Bar Oil & Chains	SMITH TURF & IRRIGATION	1/19	75.97		
CL 2609	1 260014 Dog bags/ liners	Dog Waste Depot	1/19	814.92		
CL 2619	2 Concrete patch, caulk	CARD SERVICES CENTER	1/19	141.58		
CL 2619	4 Tune up kits golf carts	CARD SERVICES CENTER	1/19	373.36		
CL 2619	5 Battery for RTV	CARD SERVICES CENTER	1/19	140.25		
CL 2619	11 Home Depot	CARD SERVICES CENTER	1/19	279.56		
CL 2619	12 Home Depot	CARD SERVICES CENTER	1/19	40.35		
CL 2619	13 Northern Tool	CARD SERVICES CENTER	1/19	154.57		
CL 2619	14 HPS LTCALOX 100w Graybar	CARD SERVICES CENTER	1/19	251.46		
CL 2620	1 8326 Linville Rd	DUKE ENERGY	1/19	214.70		
CL 2620	2 8326 Linville rd	DUKE ENERGY	1/19	361.36		
CL 2620	3 6231 Lisa Dr	DUKE ENERGY	1/19	20.92		
CL 2620	4 6231 Lisa Dr	DUKE ENERGY	1/19	124.92		
CL 2620	5 8300 Linville Rd	DUKE ENERGY	1/19	30.49		
CL 2620	6 Town Park	DUKE ENERGY	1/19	1,137.09		
CL 2620	7 Amphitheater	DUKE ENERGY	1/19	21.99		
CL 2620	8 Park Restrooms	DUKE ENERGY	1/19	215.36		
CL 2620	9 Town Park lights	DUKE ENERGY	1/19	444.37		
CL 2620	10 6231 Lisa Dr	DUKE ENERGY	1/19	44.46		
CL 2622	1 Remove Damaged tree on fence	AJ's Tree Service and Land	1/19	500.00		
CL 2622	2 Cut 9 trees off trail	AJ's Tree Service and Land	1/19	1,300.00		
CL 2625	1 5 Staves and signs	ECONO SIGNS LLC	1/19	282.72		
CL 2626	1 Fence Repair	SEEGARS FENCE COMPANY OF G	1/19	688.09		
RV 554	1 ORVA Nov. Utility Bill		1/19		416.65	
	Object Total:			8,346.67	416.65	59,868.78 DB
3833	Contributions to Other Agencies					
CL 2628	1 Oct.-Dec. 2018	SENIOR RESOURCES OF GUILFO	1/19	1,614.00		
	Object Total:			2,346.00		3,960.00 DB
3981	Special Events					
CL 2585	1 Luminary Ad	NORTHWEST OBSERVER	1/19	432.90		
CL 2586	2 Light up the Night Banners	Associated Posters, Inc.	1/19	45.00		
	Object Total:			477.90		5,018.04 DB
	Account Total:			188,097.92	2,495.99	220,018.73 DB
	Fund Total:			34,416.80	4,681.49	

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

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 2578 1	Wetland GPS/Delineation	PIEDMONT TRIAD REGIONAL CO	1/19	8,250.00		
CL 2596 1	Streetscape Plan	PIEDMONT TRIAD REGIONAL CO	1/19	1,863.00		
CL 2601 1	2943 Panel to new septic syst	OAK RIDGE ELECTRIC, INC	1/19	13,313.00		286,161.12 DB
	Object Total:			272,848.12 DB		286,161.12 DB
	Account Total:			272,848.12 DB		286,161.12 DB
	Fund Total:			13,313.00	0.00	
	Grand Total:			120,883.88	236,124.43	

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	17,213.00		818,547.90	366,117.31	50,573.97	416,691.28
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	2,177,821.62	0.00	9,741,855.96	1,554,550.38	208,405.76	1,762,956.14
					Est. Monthly		18,183.50

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