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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 June 30, 2019, and the related Statement of Revenues and Expenses - Modified Accrual Basis for the period then ended and the accompanying supplementary information contained in Schedules 1, 2, 3, 4, and 5 and for determining the modified accrual basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements and supplementary information nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements and the accompanying supplementary information.

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

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

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



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

July 8, 2019

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

ASSETS

Current Assets

BB&T Checking	524,404.62
Petty Cash	100.00
BB&T Money Market	535,671.13
Bank of OR Money Market	221,841.66
Pinnacle Money Market	2,376,867.55
BB&T Bond Account	12,902.82
Ad Valorem Tax Receivable	11,400.08
Sales Tax Refund Receivable	6,495.60
Total Current Assets	<u>3,689,683.46</u>

Total Assets **3,689,683.46**

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts Payable	6,620.22
Retirement Contributions Payable	5,926.20
FICA Tax Payable	0.00
FIT W/H Tax Payable	0.00
SIT W/H Tax Payable	1,366.36
Health Insurance Payable	1,038.36
Simple IRA Payable	647.92
Unemployment Payable	172.32
Refundable Bonds	12,902.82
Total Current Liabilities	<u>28,674.20</u>

Other Liabilities

Deferred Inflows of Resources	11,400.08
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Total Liabilities 40,074.28

Fund Balance

Fund Balance - Committed - Capital Projects	1,820,722.85
Fund Balance - Restricted	
Stabilization by State Statute	198,208.00
Dog Park	507.75
Grants	8,583.00
Historic Heritage Grants	7,676.01
Fund Balance - Unassigned	1,613,911.57
Total Fund Balance	<u>3,649,609.18</u>

TOTAL LIABILITIES AND FUND BALANCE 3,689,683.46

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

Revenues	June '19	July 18-June 19
3110 Planning and Zoning Fees	8,803.00	45,713.70
3210 Property Tax Receipts	7,860.72	822,771.37
3220 Excise Tax Receipts		31,874.72
3230 Sales Tax Receipts	24,709.83	255,727.66
3250 Solid Waste Disposal Tax Dist.		5,140.33
3261 Telecommunication Services	5,251.67	19,066.39
3262 Video Programming	16,202.71	63,599.60
3263 Cable Tax Receipts		12,159.81
3264 Electric Power	62,519.06	207,235.77
3265 Piped Natural Gas	10,262.80	18,980.50
3311 Grants		50,000.00
3325 ABC Distribution		154,522.00
3331 Dog Park Fund Donations		2,447.11
3341 Special Events		2,757.38
3342 Facility Rental	5,199.01	21,402.08
3343 Program Fees		320.00
3344 User Fees	1,440.00	7,296.50
3345 Other Park Revenue - Other		1,283.00
3360 Town Special Events		6,063.57
3370 Veterans Memorial Donations	450.00	450.00
3831 Interest Earnings		28,399.00
3839 Miscellaneous Revenues	50.00	301.00
Total Revenues	142,748.80	1,757,511.49
Expenses		
4100 Administrative		
1001 Administrative Salaries	18,045.66	216,176.53
1008 Medicare Expense	240.71	2,883.14
1009 Social Security Expense	1,029.31	12,328.60
1010 Retirement Expense	1,238.88	14,866.16
1011 Health/Dental/Vision	4,643.44	55,721.28
1013 Life Insurance	55.16	661.92
1014 Worker Comp		876.40
1015 Unemployment	4.17	64.44
1016 Disability Insurance	72.58	870.91
1017 Simple IRA Contribution	479.56	5,754.57
1035 Property Taxes		4,921.97
1081 Accounting	3,912.75	62,585.15
1082 Consulting	6,590.00	18,745.00
1084 Animal Control	2,751.75	18,466.75
1090 Legal Fees	3,434.47	44,297.00
1091 Tax Collection Fees		4,565.41
1095 Well Monitoring		5,000.00
2610 Office Supplies	299.33	3,397.90
2611 Postage and Delivery	10.90	450.55
3100 Travel	10.00	149.00
3101 Travel-Administrative	7.56	405.03
3120 Mileage Reimbursement	267.26	1,497.80
3150 Education	440.00	1,147.37
3210 Communications	332.21	3,445.48
3320 Web Hosting Fees	275.00	1,925.00
3700 Advertising	269.28	4,470.82
3950 Dues and Subscriptions	672.00	24,872.74
3960 Bank and Merchant Fees		900.68
3981 Special Events		11,075.03

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

3990 Miscellaneous	26.00	251.00
4210 Board of Adjustment		120.00
4220 Historic Preservation Commission	2,000.00	6,896.17
4230 Ordinance Conversion		
4240 Planning & Zoning Board		
4250 Tree Board	738.90	1,582.27
4300 Equipment Lease	335.51	2,712.57
4350 MST Committee	652.70	1,052.74
4500 Liability Insurance		6,137.19
Total Administrative	48,835.09	541,274.57
5000 Building and Grounds		
1083 Security Monitoring		300.00
2110 Furnishings	1,650.45	1,890.43
3310 Electricity	1,317.64	15,669.38
3510 Repairs & Maintenance	985.15	14,446.42
3515 Cleaning	290.00	3,480.00
Total Building and Grounds	4,243.24	35,786.23
6200 Cultural and Recreation Expense		
1004 Salary-Other	18,143.84	197,011.88
1008 Medicare Expense	263.10	2,856.73
1009 Social Security Expense	1,124.89	12,214.55
1010 Retirement Expense	1,140.20	12,543.45
1011 Health/Dental/Vision	3,838.00	38,380.00
1013 Life Insurance	65.52	786.24
1014 Worker Comp		3,896.15
1015 Unemployment	7.06	73.17
1016 Disability Insurance	78.56	846.72
1017 Simple IRA Contribution	372.78	4,449.07
3500 Operations and Maintenance	11,788.93	133,806.60
3833 Contributions to Other Agencies		5,431.00
3981 Special Events	7,858.22	17,659.88
3982 Dog Park Expense	2,447.11	2,447.11
4500 Liability Insurance		5,629.52
Total Cultural and Recreation	47,128.21	438,032.07
6300 Capital Expenses		
5210 Capital Exp - GIS, Computer, etc	1,472.60	3,248.03
5500 Capital Outlay-Equipment and Land Improvements		318,059.78
5700 Capital Outlay-Land and Improvements		286,801.25
Total Capital Outlay	1,472.60	608,109.06
Total Expenses	101,679.14	1,623,201.93
Net Revenue	41,069.66	134,309.56

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 June 30, 2019

BB&T	
Checking/Savings	
BB&T Checking	524,404.62
BB&T Money Market	535,671.13
BB&T Bond Account	12,902.82
Total Checking/Savings	1,072,978.57

Bank of Oak Ridge	
Checking/Savings	
Bank Of OR Money Market	221,841.66
Total Checking/Savings	221,841.66

Pinnacle Bank	
Checking/Savings	
Pinnacle Bank Money Market	2,376,867.55
Total Checking/Savings	2,376,867.55

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

Fund	Account	Received			Revenue To Be Received	% Received
		Current Month	Received YTD	Estimated Revenue		
10 General Fund						
3000						
	3110	8,803.00	45,713.70	35,000.00	-10,713.70	131 %
	3210	7,860.72	822,771.37	817,000.00	-5,771.37	101 %
	3220	0.00	31,874.72	32,000.00	125.28	100 %
	3230	24,709.83	255,727.66	250,000.00	-5,727.66	102 %
	3250	0.00	5,140.33	4,800.00	-340.33	107 %
	3261	5,251.67	19,066.39	21,000.00	1,933.61	91 %
	3262	16,202.71	63,599.60	65,000.00	1,400.40	98 %
	3263	0.00	12,159.81	14,000.00	1,840.19	87 %
	3264	62,519.06	207,235.77	205,000.00	-2,235.77	101 %
	3265	10,262.80	18,980.50	15,000.00	-3,980.50	127 %
	3311	0.00	50,000.00	0.00	-50,000.00	** %
	3325	0.00	154,522.00	136,000.00	-18,522.00	114 %
	3360	0.00	6,063.57	0.00	-6,063.57	** %
	3370	450.00	450.00	0.00	-450.00	** %
	3831	0.00	28,399.00	20,000.00	-8,399.00	142 %
	3839	50.00	301.00	0.00	-301.00	** %
	Account Group Total:	136,109.79	1,722,005.42	1,614,800.00	-107,205.42	107 %
	Fund Total:	136,109.79	1,722,005.42	1,614,800.00	-107,205.42	107 %
15 Cultural & Recreation Fund						
3000						
	3331	0.00	2,447.11	0.00	-2,447.11	** %
	3341	0.00	2,757.38	1,850.00	-907.38	149 %
	3342	5,199.01	21,402.08	23,000.00	1,597.92	93 %
	3343	0.00	320.00	3,200.00	2,880.00	10 %
	3344	1,440.00	7,296.50	5,776.00	-1,520.50	126 %
	3345	0.00	1,283.00	1,200.00	-83.00	107 %
	Account Group Total:	6,639.01	35,506.07	35,026.00	-480.07	101 %
	Fund Total:	6,639.01	35,506.07	35,026.00	-480.07	101 %
	Grand Total:	142,748.80	1,757,511.49	1,649,826.00	-107,685.49	107 %

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

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	Committed %
10	General Fund						
4000	OPERATING EXPENSES						
4100	Administrative						
	June Administrative Salaries	18,045.66	216,176.53	220,000.01	220,000.01	3,823.48	96 %
	1008 Medicare Expense	240.71	2,883.14	3,190.00	3,190.00	306.86	90 %
	1009 Social Security Expense	1,029.31	12,328.60	13,640.00	13,640.00	1,311.40	90 %
	1010 Retirement Expense	1,238.88	14,866.16	15,400.00	15,400.00	533.84	97 %
	1011 Health/Dental/Vision	4,643.44	55,721.28	65,000.00	59,600.00	3,878.72	93 %
	1013 Life Insurance	55.16	661.92	1,320.00	1,320.00	658.08	50 %
	1014 Worker Comp	0.00	876.40	1,600.00	1,600.00	723.60	55 %
	1015 Unemployment	4.17	64.44	638.00	638.00	573.56	10 %
	1016 Disability Insurance	72.58	870.91	1,000.00	1,000.00	129.09	87 %
	1017 Simple IRA Contribution	479.56	5,754.57	6,600.00	6,600.00	845.43	87 %
	1035 Property Taxes	0.00	4,921.97	900.00	5,000.00	78.03	98 %
	1081 Accounting	3,912.75	62,585.15	66,000.00	66,000.00	3,414.85	95 %
	1082 Consulting	6,590.00	18,745.00	47,000.00	47,000.00	28,255.00	40 %
	1084 Animal Control	2,751.75	18,466.75	18,000.00	18,500.00	33.25	100 %
	1090 Legal Fees	3,434.47	44,297.00	45,000.00	45,000.00	703.00	98 %
	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	299.33	3,397.90	3,500.00	3,500.00	102.10	97 %
	2611 Postage and Delivery	10.90	450.55	500.00	500.00	49.45	90 %
	3100 Travel	10.00	149.00	500.00	500.00	351.00	30 %
	3101 Travel-Administrative	7.56	405.03	2,000.00	2,000.00	1,594.97	20 %
	3120 Mileage Reimbursement	267.26	1,497.80	2,750.00	2,750.00	1,252.20	54 %
	3150 Education	440.00	1,147.37	4,500.00	4,500.00	3,352.63	25 %
	3210 Communications	332.21	3,445.48	5,000.00	5,000.00	1,554.52	69 %
	3320 Web Hosting Fees	275.00	1,925.00	2,500.00	2,500.00	575.00	77 %
	3700 Advertising	269.28	4,470.82	5,000.00	5,000.00	529.18	89 %
	3950 Dues and Subscriptions	672.00	24,872.74	23,000.00	24,950.00	77.26	100 %
	3960 Bank and Merchant Fees	0.00	900.68	1,000.00	1,000.00	99.32	90 %
	3981 Special Events	0.00	11,075.03	5,000.00	13,000.00	1,924.97	85 %
	3990 Miscellaneous	26.00	251.00	500.00	500.00	249.00	50 %
	4210 Board of Adjustment	0.00	120.00	1,000.00	1,000.00	880.00	12 %
	4220 Historic Preservation Commission	2,000.00	6,896.17	17,625.00	17,625.00	10,728.83	39 %
	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	738.90	1,582.27	1,500.00	1,600.00	17.73	99 %
	4300 Equipment Lease	335.51	2,712.57	2,000.00	2,900.00	187.43	94 %
	4350 MST Committee	652.70	1,052.74	1,500.00	1,500.00	447.26	70 %
	4500 Liability Insurance	0.00	6,137.19	7,200.00	7,200.00	1,062.81	85 %
	Account Total:	48,835.09	541,274.57	605,963.00	616,113.01	74,838.44	88 %
	Account Group Total:	48,835.09	541,274.57	605,963.00	616,113.01	74,838.44	88 %

See Accountant's Compilation Report

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

Fund Account	Object	Committed	Committed	Original	Current	Available	% Committed	
		Current Month	YTD	Appropriation	Appropriation	Appropriation		
10 General Fund								
5000 Building and Grounds								
	1083 Security Monitoring	0.00	300.00	300.00	300.00	0.00	100 %	
	2110 Furnishings	1,650.45	1,890.43	2,000.00	2,000.00	109.57	95 %	
	3310 Electricity	1,317.64	15,659.38	18,000.00	18,000.00	2,330.62	87 %	
	3510 Repairs & Maintenance	985.15	14,446.42	15,000.00	15,000.00	553.58	96 %	
	3515 Cleaning	290.00	3,480.00	4,200.00	4,200.00	720.00	83 %	
	Account Total:	4,243.24	35,786.23	39,500.00	39,500.00	3,713.77	91 %	
	Account Group Total:	4,243.24	35,786.23	39,500.00	39,500.00	3,713.77	91 %	
	Fund Total:	53,078.33	577,060.80	645,463.00	655,613.01	78,552.21	88 %	
15 Cultural & Recreation Fund								
6000								
6200 Cultural and Recreation Expense								
	1004 Salary-Other	18,143.84	197,011.88	182,500.00	197,500.00	488.12	100 %	
	1008 Medicare Expense	263.10	2,856.73	2,646.00	2,896.00	39.27	99 %	
	1009 Social Security Expense	1,124.89	12,214.55	11,315.00	12,315.00	100.45	99 %	
	1010 Retirement Expense	3,140.20	12,543.45	12,775.00	12,775.00	231.55	98 %	
	1011 Health/Dental/Vision	3,838.00	38,380.00	33,000.00	38,400.00	20.00	100 %	
	1013 Life Insurance	65.52	786.24	860.00	860.00	73.76	91 %	
	1014 Worker Comp	0.00	3,896.15	4,500.00	4,500.00	603.85	87 %	
	1015 Unemployment	7.06	73.17	300.00	300.00	226.83	24 %	
	1016 Disability Insurance	78.56	846.72	800.00	900.00	53.28	94 %	
	1017 Simple IRA Contribution	372.78	4,449.07	5,475.00	5,475.00	1,025.93	81 %	
	3500 Operations and Maintenance	11,788.93	133,806.60	125,340.00	137,340.00	3,533.40	97 %	
	3833 Contributions to Other Agencies	0.00	5,431.00	7,000.00	7,000.00	1,569.00	78 %	
	3981 Special Events	7,858.22	17,659.88	18,500.00	18,500.00	840.12	95 %	
	3982 Dog Park Expense	2,447.11	2,447.11	0.00	0.00	-2,447.11	*** %	
	4500 Liability Insurance	0.00	5,629.52	7,200.00	7,200.00	1,570.48	78 %	
	Account Total:	47,128.21	438,032.07	412,211.00	445,961.00	7,928.93	98 %	
	Account Group Total:	47,128.21	438,032.07	412,211.00	445,961.00	7,928.93	98 %	
	Fund Total:	47,128.21	438,032.07	412,211.00	445,961.00	7,928.93	98 %	
91 Capital Expenses								
6000								
6300 Capital Expenses								
	5210 Capital Exp - GIS, Computer, etc	1,472.60	3,248.03	2,500.00	3,300.00	51.97	98 %	
	5500 Capital Outlay-Equipment and Land	0.00	318,059.78	540,290.00	857,652.38	539,592.60	37 %	
	5700 Capital Outlay-Land and Improvements	0.00	286,801.25	170,000.00	289,200.00	2,398.75	59 %	
	Account Total:	1,472.60	608,109.06	682,790.00	1,150,152.38	542,043.32	53 %	
	Account Group Total:	1,472.60	608,109.06	682,790.00	1,150,152.38	542,043.32	53 %	
	Fund Total:	1,472.60	608,109.06	682,790.00	1,150,152.38	542,043.32	53 %	
	See Accountant's Compilation Report	Grand Total	101,679.14	1,623,201.93	1,740,464.00	2,251,726.39	628,524.46	72 %

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

Fund/Account/ Doc/line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3110 Planning and Zoning Fees						
CR 657 1 Batch #: 10339			6/19		8,803.00	
						45,713.70 CR
	Account Total:				8,803.00	
3210 Property Tax Receipts						
RV 603 1 Vehicle Prop Taxes			6/19		6,044.38	
RV 603 2 Property Taxes			6/19		1,816.34	
	Account Total:				7,860.72	822,771.37 CR
3230 Sales Tax Receipts						
RV 609 1 Sales & Use Distrib.			6/19		24,709.83	
	Account Total:				24,709.83	255,727.66 CR
3261 Telecommunication Services						
RV 608 3 Telecommunication 1/1-3/31			6/19		5,251.67	
	Account Total:				5,251.67	19,066.39 CR
3262 Video Programming						
RV 608 4 Video Programming 1/1-3/31			6/19		16,202.71	
	Account Total:				16,202.71	63,599.60 CR
3264 Electric Power						
RV 608 2 Electricity Util Fran 1/1-3/31			6/19		62,519.06	
	Account Total:				62,519.06	207,235.77 CR
3265 Piped Natural Gas						
RV 608 1 PNG Utility Franch 01/01-03/31			6/19		10,262.80	
	Account Total:				10,262.80	18,980.50 CR
3370 Veterans Memorial Donations						
CR 658 1 Batch #: 10341			6/19		450.00	
	Account Total:				450.00	450.00 CR
3839 Miscellaneous Revenues						
RV 612 1 Historic Throw			6/19		50.00	
	Account Total:				50.00	301.00 CR
					251.00 CR	

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1001 Salary-Governing Body						
PR 190600 3	Payroll Expenditure					
1002 Salary-Town Administrator						
PR 190605 3	Payroll Expenditure					
1003 Salary-Town Clerk						
PR 190605 4	Payroll Expenditure					
1004 Salary-Other						
PR 190605 5	Payroll Expenditure					
1005 Salary-Planning Director						
PR 190605 6	Payroll Expenditure					
June Administrative Salaries						
1008 Medicare Expense						
PR 190600 4	Employer Contributions		6/19	11.60		
PR 190605 7	Employer Contributions		6/19	229.11		
	Object Total:			240.71		2,883.14 DB
1009 Social Security Expense						
PR 190600 5	Employer Contributions		6/19	49.60		
PR 190605 8	Employer Contributions		6/19	979.71		
	Object Total:			1,029.31		12,328.60 DB
1010 Retirement Expense						
PR 190605 9	Employer Contributions		6/19	1,238.88		
	Object Total:			1,238.88		14,866.16 DB
1011 Health/Dental/Vision						
PR 190605 10	Employer Contributions		6/19	4,643.44		
	Object Total:			4,643.44		55,721.28 DB
1013 Life Insurance						
PR 190605 11	Employer Contributions		6/19	55.16		
	Object Total:			55.16		661.92 DB
1015 Unemployment						
PR 190600 6	Employer Contributions		6/19	0.48		
PR 190605 12	Employer Contributions		6/19	3.69		
	Object Total:			4.17		64.44 DB
1016 Disability Insurance						
PR 190605 13	Employer Contributions		6/19	72.58		
	Object Total:			72.58		870.91 DB
1017 Simple IRA Contribution						
PR 190605 14	Employer Contributions		6/19	479.56		
	Object Total:			479.56		5,754.57 DB
1081 Accounting						
CL 2848 1	May Accounting	SAMUEL K. ANDERS, CPA, MSA	6/19	3,912.75		
	Object Total:			3,912.75		62,585.15 DB
1082 Consulting						
CL 2845 1	On Call Engineering	Freese and Nichols	6/19	6,565.00		
CL 2882 3	Background Check	SANDRA SMITH	6/19	25.00		
	Object Total:			6,590.00		18,745.00

DB See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1084 Animal Control						
CL 2903 1	06HUY12633 Animal Control 4/1/19-6/	GUILFORD COUNTY	6/19	2,751.75		18,466.75 DB
	DB			15,715.00		
	Object Total:					
1090 Legal Fees						
CL 2828 1	17590 May Legal	SPARROW DENNIS & MEDLIN,	6/19	3,434.47		44,297.00 DB
	DB			40,862.53		
	Object Total:					
2610 Office Supplies						
CL 2833 1	PO Box 12 Months	US POSTAL SERVICE	6/19	80.00		
CL 2877 3	Water for Town Hall	CARD SERVICES CENTER	6/19	20.97		
CL 2877 19	Adobe	CARD SERVICES CENTER	6/19	192.02		
CL 2882 5	Office Supplies	SANDRA SMITH	6/19	2.98		
CL 2882 6	Water-Office Supplies	SANDRA SMITH	6/19	3.36		
	Object Total:			3,098.57		3,397.90 DB
2611 Postage and Delivery						
CL 2882 2	Postage	SANDRA SMITH	6/19	4.05		
CL 2882 4	Postage	SANDRA SMITH	6/19	6.85		
	Object Total:			439.65		450.55 DB
3100 Travel						
CL 2836 2	Parking Expense	George McClellan	6/19	10.00		149.00 DB
	Object Total:			139.00		
3101 Travel-Administrative						
CL 2882 1	Reimbursement Admin Travel	SANDRA SMITH	6/19	7.56		405.03 DB
	Object Total:			397.47		
3120 Mileage Reimbursement						
CL 2836 1	372 miles @ .58	George McClellan	6/19	215.76		
CL 2883 1	26.4 miles @ .58	Ashley Royal	6/19	15.31		
CL 2884 1	62.4 miles @ .58	SANDRA SMITH	6/19	36.19		
	Object Total:			1,230.54		1,497.80 DB
3150 Education						
CL 2865 1	Clerk Certification	INTERNATIONAL INST. OF MUN	6/19	440.00		1,147.37 DB
	Object Total:			707.37		
3210 Communications						
CL 2843 1	Internet/Phone	TIME WARNER CABLE	6/19	332.21		3,445.48 DB
	Object Total:			3,113.27		
3320 Web Hosting Fees						
CL 2871 1	00328314 Admin Support Fee 6/1-5/	MUNICIPAL CODE CORPORATION	6/19	275.00		1,925.00 DB
	Object Total:			1,650.00		
3700 Advertising						
CL 2849 1	Public Hearing Ad	NEWS & RECORD	6/19	269.28		4,470.82 DB
	Object Total:			4,201.54		
3950 Dues and Subscriptions						
CL 2877 16	ICMA Membership-Bill	CARD SERVICES CENTER	6/19	672.00		24,872.74 DB
	Object Total:			24,200.74		
3990 Miscellaneous						
CL 2879 1	Filing fee for vol. annexation	GUILFORD COUNTY REGISTER O	6/19	26.00		251.00 DB
	Object Total:			225.00		

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Town of Oak Ridge
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 Modified Accrual Basis
 June 2019

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10 General Fund						
4100 Administrative						
4220 Historic Preservation Commission						
CL 2881 1 Grant		St. James AME Church	6/19	2,000.00		6,896.17 DB
	Object Total:			4,896.17 DB		
4250 Tree Board						
CL 2891 1 06-27-19-f Treasure Tree Program Ad NORTHWEST OBSERVER			6/19	738.90		1,582.27 DB
	Object Total:			843.37 DB		
4300 Equipment Lease						
CL 2834 1 293729 Copier Lease		Modern Impressions	6/19	128.39		
CL 2887 1 295188 Copier		Modern Impressions	6/19	93.95		
CL 2896 1 24987833 Copier Lease		MODERN IMPRESSIONS	6/19	113.17		
	Object Total:			2,377.06 DB		2,712.57 DB
4350 MST Committee						
CL 2846 1 Reimburse MST Logo Design		Bill Royal	6/19	499.00		
CL 2874 1 MST Committee Supplies		Martha Pitman	6/19	153.70		1,052.74 DB
	Object Total:			400.04 DB		
	Account Total:			458,842.80 DB		507,677.89 DB
5000 Building and Grounds						
2110 Furnishings						
CL 2904 1 336047515 2 Lateral 4 Drawer File		CARD SERVICES CENTER	6/19	1,650.45		1,890.43 DB
	Object Total:			239.98 DB		
3310 Electricity						
CL 2853 1 4501 Peoples Rd		DUKE ENERGY	6/19	0.88		
CL 2853 2 3100 Oak Ridge Rd		DUKE ENERGY	6/19	43.92		
CL 2897 1 1611 Oak Ridge Rd		DUKE ENERGY	6/19	24.10		
CL 2897 2 8315 Linville Rd		DUKE ENERGY	6/19	1,248.74		
	Object Total:			14,351.74 DB		15,669.38 DB
3510 Repairs & Maintenance						
CL 2829 1 March-May Mowing		Justin Nicholson	6/19	450.00		
CL 2835 1 5756 HVAC Service		Brady Trane Service, Inc	6/19	535.15		14,446.42 DB
	Object Total:			13,461.27 DB		
3515 Cleaning						
CL 2886 1 489321 June Cleaning		AT YOUR SERVICES CLEANING	6/19	290.00		3,480.00 DB
	Object Total:			3,190.00 DB		
	Account Total:			31,242.99 DB		35,486.23 DB
	Fund Total:			53,078.33	136,109.79	

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Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3342 Facility Rental						
CL 2837 1	Shelter Refund	Erica Bryant	6/19	37.50		
CL 2850 1	Shelter Refund	Delesa Tillery	6/19	62.50		
CL 2851 1	Shelter Refund	Sharon Riccio	6/19	50.00		
CL 2876 1	Shelter Refund	Phil Tisley	6/19	37.50		
CL 2889 1	Shelter Refund	Carol Hemphill	6/19	50.00		
CR 653 1	Batch #: 10337		6/19		870.00	
CR 655 1	Batch #: 10338		6/19		355.75	
CR 656 1	Batch #: 10339		6/19		1,980.00	
CR 659 1	Batch #: 10341		6/19		2,230.76	
	Account Total:			237.50	5,436.51	21,402.08 CR
3344 User Fees						
CR 654 1	Batch #: 10337		6/19		200.00	
CR 660 1	Batch #: 10341		6/19		1,240.00	
	Account Total:				1,440.00	7,296.50 CR
6200 Cultural and Recreation Expense						
1004 Salary-Other						
PR 190605 17	Payroll Expenditure		6/19	18,143.84		197,011.88 DB
	Object Total:			18,143.84		
1008 Medicare Expense						
PR 190605 18	Employer Contributions		6/19	263.10		2,856.73 DB
	Object Total:			263.10		
1009 Social Security Expense						
PR 190605 19	Employer Contributions		6/19	1,124.89		12,214.55 DB
	Object Total:			1,124.89		
1010 Retirement Expense						
PR 190605 20	Employer Contributions		6/19	1,140.20		12,543.45 DB
	Object Total:			1,140.20		
1011 Health/Dental/Vision						
PR 190605 21	Employer Contributions		6/19	3,838.00		38,380.00 DB
	Object Total:			3,838.00		
1013 Life Insurance						
PR 190605 22	Employer Contributions		6/19	65.52		786.24 DB
	Object Total:			65.52		
1015 Unemployment						
PR 190605 23	Employer Contributions		6/19	7.06		73.17 DB
	Object Total:			7.06		
1016 Disability Insurance						
PR 190605 24	Employer Contributions		6/19	78.56		846.72 DB
	Object Total:			78.56		
1017 Simple IRA Contribution						
PR 190605 25	Employer Contributions		6/19	372.78		4,449.07 DB
	Object Total:			372.78		

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Town of Oak Ridge
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 June 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 2826 1	Quality Oil May	QUALITY OIL COMPANY	6/19	1,914.12		
CL 2830 1	109232876 Garbage Boxes/Bags	ULINE	6/19	547.10		
CL 2838 1	Grounds Care	GREEN RESOURCE, LLC	6/19	652.00		
CL 2841 1	5979 Sign post	GATE CITY SIGNS	6/19	271.13		
CL 2842 1	Field Paint	SHERWIN-WILLIAMS	6/19	53.65		
CL 2852 1	9962 Plant Maintenance	Rolling Greens	6/19	81.00		
CL 2854 1	1144827 Fire Extinguishers	Commercial Services, Inc	6/19	260.60		
CL 2855 1	436036 Grounds Care	FARMERS FEED AND SEED	6/19	55.39		
CL 2856 1	3449 Water Line Break	ALL-STAR PLUMBING	6/19	170.00		
CL 2857 1	105964 Belt for 266z	CLARK FARM LAWN & GARDEN	6/19	65.05		
CL 2864 1	1873623 New Push Mower	ST-TURE CARE EQUIPMENT	6/19	499.99		
CL 2866 1	Janitorial/Grounds Care	LOWE'S	6/19	53.07		
CL 2866 2	Janitorial	LOWE'S	6/19	254.38		
CL 2866 3	Grounds Care	LOWE'S	6/19	136.35		
CL 2866 5	Grounds Care	LOWE'S	6/19	37.98		
CL 2868 1	206572 Janitorial Supplies	TARHEEL PAPER & SUPPLY CO	6/19	608.14		
CL 2869 1	00555702 Grounds Care	GREEN RESOURCE, LLC	6/19	1,460.00		
CL 2870 1	105913 Grounds Care-blades	CLARK FARM LAWN & GARDEN	6/19	821.85		
CL 2872 1	Field Paint	SHERWIN-WILLIAMS	6/19	53.65		
CL 2873 1	0601919 Septic Inspection	Eco-Environmental Manage	6/19	300.00		
CL 2875 1	Grounds Care	FARMERS FEED AND SEED	6/19	51.30		
CL 2875 2	437030 Small Tools	FARMERS FEED AND SEED	6/19	46.45		
CL 2877 4	Wheels for Push Mower	CARD SERVICES CENTER	6/19	87.65		
CL 2877 5	Laminated Irrigation Plans	CARD SERVICES CENTER	6/19	13.47		
CL 2877 7	Grounds Care	CARD SERVICES CENTER	6/19	125.97		
CL 2877 9	Grounds Care	CARD SERVICES CENTER	6/19	87.96		
CL 2877 10	Grounds Care	CARD SERVICES CENTER	6/19	5.99		
CL 2877 11	Dent Puller	CARD SERVICES CENTER	6/19	11.79		
CL 2877 12	Janitorial Supplies	CARD SERVICES CENTER	6/19	40.24		
CL 2877 13	Janitorial Supplies	CARD SERVICES CENTER	6/19	34.32		
CL 2877 14	Grounds Care	CARD SERVICES CENTER	6/19	67.98		
CL 2877 15	Measuring Scales	CARD SERVICES CENTER	6/19	21.80		
CL 2880 1	34434 Hedger	FARMERS FEED AND SEED	6/19	299.95		
CL 2882 7	Grounds Care	SANDRA SMITH	6/19	6.71		
CL 2888 1	5977 3 tree markers	GATE CITY SIGNS	6/19	341.51		
CL 2890 1	CT124949 Filters for RTVs	RIDDLE TRACTOR	6/19	142.30		
CL 2892 1	BA8398 Field Chalk	BURNETT ATHLETICS, INC	6/19	362.00		
CL 2893 1	Town Park Lights	DUKE ENERGY	6/19	855.41		
CL 2893 2	Town Park	DUKE ENERGY	6/19	868.90		
CL 2893 3	Amphitheater	DUKE ENERGY	6/19	23.97		
CL 2893 4	Park Restrooms	DUKE ENERGY	6/19	42.29		
CL 2894 1	8326 Linville Rd	DUKE ENERGY	6/19	194.46		
CL 2894 2	8300 Linville Rd	DUKE ENERGY	6/19	24.21		
CL 2894 3	6231 Lisa Dr	DUKE ENERGY	6/19	137.61		
CL 2894 4	6231 Lisa Dr	DUKE ENERGY	6/19	22.47		
CL 2894 5	8326 Linville Rd	DUKE ENERGY	6/19	60.60		
CL 2894 6	8515 Scoggins Rd	DUKE ENERGY	6/19	24.21		
CL 2894 7	8515 Scoggins Rd	DUKE ENERGY	6/19	25.96		

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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 2894 8	6231 Lisa Dr	DUKE ENERGY	6/19	28.10		
CL 2895 1	Field Paint	SHERWIN-WILLIAMS	6/19	53.65	615.75	
RV 610 1	ORVA Reimbursement				615.75	
	Object Total:			122,017.67 DB		133,806.60 DB
3981 Special Events						
CL 2827 1	RF Fireworks Show 2nd Payment	PYROTECNICO	6/19	4,000.00		
CL 2831 1	A-27390 Portable Toilets RF	A & B PORTABLE TOILETS, IN	6/19	571.42		
CL 2832 1	83 Bandit Flight Team-RF	Skytrain, Inc.	6/19	1,250.00		
CL 2839 1	62147 RF-2 Golf Carts	BRAD'S GOLF CARS INC.	6/19	400.00		
CL 2840 1	5978 Signs for RF	GADE CITY SIGNS	6/19	362.49		
CL 2859 1	2019-01155 Ridge Fest Deputy Servic	David Hubler	6/19	168.00		
CL 2860 1	2019-01155 Ridge Fest Deputy Servic	James Swaringen	6/19	168.00		
CL 2861 1	2019-01155 Ridge Fest Deputy Servic	Melvin Vasquez	6/19	168.00		
CL 2862 1	2019-01155 Admin Fees for Ridge Fes	GUILFORD COUNTY	6/19	30.00		
CL 2866 4	Ridge Fest Supplies	LOWE'S	6/19	105.80		
CL 2867 1	0039310520 Ridge Fest Services	WASTE INDUSTRIES	6/19	411.32		
CL 2877 1	MIP Concessions	CARD SERVICES CENTER	6/19	13.92		
CL 2877 2	MIP Concessions	CARD SERVICES CENTER	6/19	18.53		
CL 2877 6	Ridge Fest Ice/Drinks	CARD SERVICES CENTER	6/19	26.44		
CL 2877 8	RidgeFest Supplies	CARD SERVICES CENTER	6/19	122.44		
CL 2877 17	MIP Concessions	CARD SERVICES CENTER	6/19	18.70		
CL 2877 18	MIP Concessions	CARD SERVICES CENTER	6/19	23.16		
	Object Total:			9,801.66 DB		17,659.88 DB
3982 Dog Park Expense						
CL 2885 1	2019 Canine Capers Donation	SCPA of the Triad	6/19	700.00		
CL 2898 1	2019 Canine Capers Donation	Susie's Hope	6/19	700.00		
CL 2899 1	2019 Canine Capers Donation	Ruff Love Foster Care & Do	6/19	700.00		
CL 2900 1	2019 Canine Capers Donation	North Star Bloodhounds Inc	6/19	700.00		
CL 2901 1	2019 Canine Capers Donation	Project No-Kill Animal She	6/19	700.00		
CL 2902 1	2019 Canine Capers Donation	Guilford County Animal Ser	6/19	700.00		
JV 299 2	Trfr fr Dog Park Fund				1,752.89	
	Object Total:			4,200.00	1,752.89	2,447.11 DB
	Account Total:			375,947.19 DB	2,368.64	423,075.40 DB
	Fund Total:			49,734.35	9,245.15	

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
91 Capital Expenses						
6300 Capital Expenses						
5210 Capital Exp - GIS, Computer, etc						
CL 2863 1 8445	Dell Optiplex	Stone PC Works! Inc.	6/19	1,472.60		3,248.03 DB
	Object Total:		DB	1,472.60		
	Account Total:		DB	1,472.60		3,248.03 DB
	Fund Total:			1,472.60	0.00	
	Grand Total:			104,285.28	145,354.94	

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 as of 6/30/19	
Land	1,827,318.03	1,923,837.95		3,751,155.98		0.00	
8326 Linville Rd	51,100.00			51,100.00	9,319.15	1,863.83	
8300 Linville Rd	39,700.00	12,731.00		52,431.00		0.00	
Black Mountain Software	23,035.00			23,035.00	22,801.02	0.00	
Computer Equipment	27,367.07	2,650.27		30,017.34	17,595.82	3,402.60	
Furniture and Fixtures	34,446.25	1,650.45		36,096.70	31,971.15	477.49	
Other - Equipment	18,537.10			18,537.10	2,101.84	2,738.76	
Park Structures	514,505.24	4,600.00		519,105.24	117,855.36	23,847.20	
Park Land Improvements	2,563,643.91	196,922.00		2,760,565.91	485,971.76	69,506.84	
Park Equipment	803,627.35	40,665.25		844,292.60	366,117.31	51,139.54	
Sidewalks	63,954.93			63,954.93	10,772.61	4,263.66	
Signs	20,365.23	14,995.96		35,361.19	14,739.33	1,630.32	
Town Hall	1,578,726.68	21,340.00		1,600,066.68	475,305.03	50,486.38	
Total	7,566,326.79	2,219,392.88	0.00	9,785,719.67	1,554,550.38	209,356.62	1,763,907.00
					Est. Monthly		18,628.06

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