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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 March 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.

April 4, 2019

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

**ASSETS**

Current Assets

BB&T Checking	529,585.30
Petty Cash	100.00
BB&T Money Market	534,390.00
Bank of OR Money Market	221,095.36
Pinnacle Money Market	2,370,884.16
BB&T Bond Account	12,902.49
Ad Valorem Tax Receivable	11,400.08
Sales Tax Refund Receivable	4,729.91
Total Current Assets	3,685,087.30

Total Assets **3,685,087.30**

**LIABILITIES AND NET ASSETS**

Current Liabilities

Accounts Payable	4,969.77
Retirement Contributions Payable	5,937.08
FICA Tax Payable	0.00
FIT W/H Tax Payable	0.00
SIT W/H Tax Payable	1,285.36
Health Insurance Payable	1,109.00
Simple IRA Payable	647.92
Unemployment Payable	186.34
Refundable Bonds	12,902.49
Total Current Liabilities	27,037.96

Other Liabilities

Deferred Inflows of Resources	11,400.08
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Total Liabilities 38,438.04

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	1,592,714.38
Total Fund Balance	3,646,649.26

**TOTAL LIABILITIES AND FUND BALANCE **3,685,087.30****

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

Revenues	March '19	July '18-'19
3110 Planning and Zoning Fees		34,610.70
3210 Property Tax Receipts	14,510.23	796,351.00
3220 Excise Tax Receipts		
3230 Sales Tax Receipts	24,774.46	194,324.49
3250 Solid Waste Disposal Tax Dist.		3,739.29
3261 Telecommunication Services	3,663.98	13,814.72
3262 Video Programming	15,721.65	47,396.89
3263 Cable Tax Receipts		9,354.45
3264 Electric Power	50,616.26	144,716.71
3265 Piped Natural Gas	3,906.43	8,717.70
3311 Grants		50,000.00
3325 ABC Distribution		127,166.00
3331 Dog Park Fund Donations	900.00	900.00
3341 Special Events		2,746.15
3342 Facility Rental	1,387.50	13,389.82
3343 Program Fees		224.00
3344 User Fees		5,631.50
3345 Other Park Revenue - Other	310.00	1,132.00
3360 Town Special Events		6,063.57
3831 Interest Earnings	90.82	20,388.18
3839 Miscellaneous Revenues	150.00	201.00
Total Revenues	116,031.33	1,480,868.17
<b>Expenses</b>		
4100 Administrative		
Administrative Salaries	17,974.42	162,002.05
1008 Medicare Expense	239.67	2,160.46
1009 Social Security Expense	1,024.88	9,238.36
1010 Retirement Expense	1,238.88	11,149.52
1011 Health/Dental/Vision	4,643.44	41,790.96
1013 Life Insurance	55.16	496.44
1014 Worker Comp		1,558.34
1015 Unemployment	9.92	43.15
1016 Disability Insurance	72.58	653.17
1017 Simple IRA Contribution	479.56	4,315.89
1035 Property Taxes		4,921.97
1081 Accounting	1,958.50	54,850.15
1082 Consulting		11,701.50
1084 Animal Control		11,786.25
1090 Legal Fees	2,973.38	33,565.39
1091 Tax Collection Fees		4,565.41
1095 Well Monitoring		5,000.00
2610 Office Supplies	43.88	2,302.23
2611 Postage and Delivery	42.18	307.65
3100 Travel		139.00
3101 Travel-Administrative		397.47
3120 Mileage Reimbursement	146.55	742.63
3150 Education	62.37	517.37
3210 Communications	333.02	2,780.25
3320 Web Hosting Fees		1,650.00
3700 Advertising	1,212.39	3,482.52
3950 Dues and Subscriptions	30.00	22,830.74
3960 Bank and Merchant Fees		695.43
3981 Special Events		11,075.03

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

3990 Miscellaneous		225.00
4210 Board of Adjustment		
4220 Historic Preservation Commission	320.00	2,283.17
4230 Ordinance Conversion		
4240 Planning & Zoning Board		
4250 Tree Board		396.97
4300 Equipment Lease	248.22	2,030.61
4350 MST Committee		367.04
4500 Liability Insurance	340.00	6,137.19
<b>Total Administrative</b>	<b>33,449.00</b>	<b>418,159.31</b>
5000 Building and Grounds		
1083 Security Monitoring		225.00
2110 Furnishings		239.98
3310 Electricity	1,316.86	11,782.06
3510 Repairs & Maintenance	1,565.00	12,061.27
3515 Cleaning	290.00	2,610.00
<b>Total Building and Grounds</b>	<b>3,171.86</b>	<b>26,918.31</b>
6200 Cultural and Recreation Expense		
1004 Salary-Other	16,049.76	143,927.86
1008 Medicare Expense	232.72	2,086.99
1009 Social Security Expense	995.06	8,923.40
1010 Retirement Expense	1,071.09	9,122.83
1011 Health/Dental/Vision	3,838.00	26,866.00
1013 Life Insurance	65.52	589.68
1014 Worker Comp		4,007.16
1015 Unemployment	9.64	49.71
1016 Disability Insurance	78.56	611.04
1017 Simple IRA Contribution	356.31	3,330.74
3500 Operations and Maintenance	9,491.57	96,847.15
3833 Contributions to Other Agencies		3,960.00
3981 Special Events	8.33	5,026.37
4500 Liability Insurance		5,629.52
<b>Total Cultural and Recreation</b>	<b>32,196.56</b>	<b>310,978.45</b>
6300 Capital Expenses		
5210 Capital Exp - GIS, Computer, etc	597.76	1,775.43
5500 Capital Outlay-Equipment and Land Improvements	34,669.48	323,123.05
5700 Capital Outlay-Land and Improvements		286,801.25
<b>Total Capital Expenses</b>	<b>35,267.24</b>	<b>611,699.73</b>
<b>Total Expenses</b>	<b>104,084.66</b>	<b>1,367,755.80</b>
<b>Net Revenues</b>		<b>11,946.67</b>

**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 March 31, 2019**

BB&T	
<b>Checking/Savings</b>	
BB&T Checking	529,585.30
BB&T Money Market	534,390.00
BB&T Bond Account	12,902.49
<b>Total Checking/Savings</b>	<b>1,076,877.79</b>

Bank of Oak Ridge	
<b>Checking/Savings</b>	
Bank Of OR Money Market	221,095.36
<b>Total Checking/Savings</b>	<b>221,095.36</b>

Pinnacle Bank	
<b>Checking/Savings</b>	
Pinnacle Bank Money Market	2,370,884.16
<b>Total Checking/Savings</b>	<b>2,370,884.16</b>

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

Fund	Account	Received			Revenue To Be Received	% Received
		Current Month	Received YTD	Estimated Revenue		
10 General Fund						
3000						
3110	Planning and Zoning Fees	0.00	34,610.70	35,000.00	389.30	99 %
3210	Property Tax Receipts	14,510.23	796,351.00	817,000.00	20,649.00	97 %
3220	Excise Tax Receipts	0.00	0.00	32,000.00	32,000.00	0 %
3230	Sales Tax Receipts	24,774.46	194,324.49	250,000.00	55,675.51	78 %
3250	Solid Waste Disposal Tax Dist.	0.00	3,739.29	4,800.00	1,060.71	78 %
3261	Telecommunication Services	3,663.98	13,814.72	21,000.00	7,185.28	66 %
3262	Video Programming	15,721.65	47,396.89	65,000.00	17,603.11	73 %
3263	Cable Tax Receipts	0.00	9,354.45	14,000.00	4,645.55	67 %
3264	Electric Power	50,616.26	144,716.71	205,000.00	60,283.29	71 %
3265	Piped Natural Gas	3,906.43	8,717.70	15,000.00	6,282.30	58 %
3311	Grants	0.00	50,000.00	0.00	-50,000.00	** %
3325	ABC Distribution	0.00	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	90.82	20,388.18	20,000.00	-388.18	102 %
3839	Miscellaneous Revenues	150.00	201.00	0.00	-201.00	** %
	Account Group Total:	113,433.83	1,456,844.70	1,614,800.00	157,955.30	90 %
	Fund Total:	113,433.83	1,456,844.70	1,614,800.00	157,955.30	90 %
15 Cultural & Recreation Fund						
3000						
3331	Dog Park Fund Donations	900.00	900.00	0.00	-900.00	** %
3341	Special Events	0.00	2,746.15	1,500.00	-1,246.15	183 %
3342	Facility Rentals	1,387.50	13,389.82	23,000.00	9,610.18	58 %
3343	Program Fees	0.00	224.00	3,200.00	2,976.00	7 %
3344	User Fees	0.00	5,631.50	5,776.00	144.50	97 %
3345	Other Park Revenue	310.00	1,132.00	1,200.00	68.00	94 %
	Account Group Total:	2,597.50	24,023.47	34,676.00	10,652.53	69 %
	Fund Total:	2,597.50	24,023.47	34,676.00	10,652.53	69 %
	Grand Total:	116,031.33	1,480,868.17	1,649,476.00	168,607.83	90 %

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

Fund Account	Object	Committed	Committed	Original	Current	Available	%
		Current Month	YTD	Appropriation	Appropriation	Appropriation	
10	General Fund						
4000	OPERATING EXPENSES						
4100	Administrative						
	March Administrative Salaries	17,974.42	162,002.05	220,000.00	220,000.00	57,997.95	72 %
	1008 Medicare Expense	239.67	2,160.46	3,190.00	3,190.00	1,029.54	68 %
	1009 Social Security Expense	1,024.88	9,238.36	13,640.00	13,640.00	4,401.64	68 %
	1010 Retirement Expense	1,238.88	11,149.52	15,400.00	15,400.00	4,250.48	72 %
	1011 Health/Dental/Vision	4,643.44	41,790.96	65,000.00	65,000.00	23,209.04	64 %
	1013 Life Insurance	55.16	496.44	1,320.00	1,320.00	823.56	38 %
	1014 Worker Comp	0.00	1,558.34	1,600.00	1,600.00	41.66	97 %
	1015 Unemployment	9.92	43.15	638.00	638.00	594.85	7 %
	1016 Disability Insurance	72.58	653.17	1,000.00	1,000.00	346.83	65 %
	1017 Simple IRA Contribution	479.56	4,315.89	6,600.00	6,600.00	2,284.11	65 %
	1035 Property Taxes	0.00	4,921.97	900.00	5,000.00	78.03	98 %
	1081 Accounting	1,958.50	54,850.15	66,000.00	66,000.00	11,149.85	83 %
	1082 Consulting	0.00	11,701.50	47,000.00	47,000.00	35,298.50	25 %
	1084 Animal Control	0.00	11,786.25	18,000.00	18,000.00	6,213.75	65 %
	1090 Legal Fees	2,973.38	33,565.39	45,000.00	45,000.00	11,434.61	75 %
	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	43.88	2,302.23	3,500.00	3,500.00	1,197.77	66 %
	2611 Postage and Delivery	42.18	307.65	500.00	500.00	192.35	62 %
	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	146.55	742.63	2,750.00	2,750.00	2,007.37	27 %
	3150 Education	62.37	517.37	4,500.00	4,500.00	3,982.63	11 %
	3210 Communications	333.02	2,780.25	5,000.00	5,000.00	2,219.75	56 %
	3320 Web Hosting Fees	0.00	1,650.00	2,500.00	2,500.00	850.00	66 %
	3700 Advertising	1,212.39	3,482.52	5,000.00	5,000.00	1,517.48	70 %
	3950 Dues and Subscriptions	30.00	22,830.74	23,000.00	23,000.00	169.26	99 %
	3960 Bank and Merchant Fees	0.00	695.43	1,000.00	1,000.00	304.57	70 %
	3981 Special Events	0.00	11,075.03	5,000.00	13,000.00	1,924.97	85 %
	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	320.00	2,283.17	17,625.00	17,625.00	15,341.83	13 %
	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	248.22	2,030.61	2,000.00	2,000.00	-30.61	102 %
	4350 MST Committee	0.00	367.04	1,500.00	1,500.00	1,132.96	24 %
	4500 Liability Insurance	340.00	6,137.19	7,200.00	7,200.00	1,062.81	85 %
	Account Total:	33,449.00	418,159.31	605,963.00	618,063.00	199,903.69	68 %
	Account Group Total:	33,449.00	418,159.31	605,963.00	618,063.00	199,903.69	68 %

See Accountant's Compilation Report

Town of Oak Ridge  
Supplementary Schedule 2  
Modified Accrual Basis  
March 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	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	1,316.86	11,782.06	18,000.00	18,000.00	6,217.94	65 %
	3510 Repairs & Maintenance	1,565.00	12,061.27	15,000.00	15,000.00	2,938.73	80 %
	3515 Cleaning	290.00	2,610.00	4,200.00	4,200.00	1,590.00	62 %
	Account Total:	3,171.86	26,918.31	39,500.00	39,500.00	12,581.69	68 %
	Account Group Total:	3,171.86	26,918.31	39,500.00	39,500.00	12,581.69	68 %
	Fund Total:	36,620.86	445,077.62	645,463.00	657,563.00	212,485.38	68 %
15	Cultural & Recreation Fund						
6000	Cultural and Recreation Expense						
	1004 Salary-Other	16,049.76	143,927.86	182,500.00	182,500.00	38,572.14	79 %
	1008 Medicare Expense	232.72	2,086.99	2,646.00	2,646.00	559.01	79 %
	1009 Social Security Expense	995.06	8,923.40	11,315.00	11,315.00	2,331.60	79 %
	1010 Retirement Expense	1,071.09	9,122.83	12,775.00	12,775.00	3,652.17	71 %
	1011 Health/Dental/Vision	3,838.00	26,866.00	33,000.00	33,000.00	6,134.00	81 %
	1013 Life Insurance	65.52	589.68	860.00	860.00	270.32	69 %
	1014 Worker Comp	0.00	4,007.16	4,500.00	4,500.00	492.84	89 %
	1015 Unemployment	9.64	49.71	300.00	300.00	250.29	17 %
	1016 Disability Insurance	78.56	611.04	800.00	800.00	188.96	76 %
	1017 Simple IRA Contribution	356.31	3,330.74	5,475.00	5,475.00	2,144.26	61 %
	3500 Operations and Maintenance	9,491.57	96,847.15	125,340.00	137,340.00	40,492.85	71 %
	3833 Contributions to Other Agencies	0.00	3,960.00	7,000.00	7,000.00	3,040.00	57 %
	3981 Special Events	8.33	5,026.37	18,500.00	18,500.00	13,473.63	27 %
	4500 Liability Insurance	0.00	5,629.52	7,200.00	7,200.00	1,570.48	78 %
	Account Total:	32,196.56	310,978.45	412,211.00	424,211.00	113,232.55	73 %
	Account Group Total:	32,196.56	310,978.45	412,211.00	424,211.00	113,232.55	73 %
	Fund Total:	32,196.56	310,978.45	412,211.00	424,211.00	113,232.55	73 %
91	Capital Expenses						
6000	Capital Expenses						
	5210 Capital Exp - GIS, Computer, etc	597.76	1,775.43	2,500.00	2,500.00	724.57	71 %
	5500 Capital Outlay-Equipment and Land	34,669.48	323,123.05	510,290.00	857,652.38	534,529.33	38 %
	5700 Capital Outlay-Land and Improvements	0.00	286,801.55	170,000.00	289,200.00	2,398.75	99 %
	Account Total:	35,267.24	611,699.73	682,790.00	1,149,352.38	537,652.65	53 %
	Account Group Total:	35,267.24	611,699.73	682,790.00	1,149,352.38	537,652.65	53 %
	Fund Total:	35,267.24	611,699.73	682,790.00	1,149,352.38	537,652.65	53 %
	See Accountant's Compilation Report	104,084.66	1,367,755.80	1,740,464.00	2,231,126.38	863,370.58	61 %



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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3210 Property Tax Receipts						
RV 569 1	Vehicle Prop. Tax		3/19		7,441.22	
RV 569 2	Property Tax		3/19		7,069.01	
	<b>Account Total:</b>				<b>14,510.23</b>	<b>796,351.00 CR</b>
3230 Sales Tax Receipts						
RV 579 1	Sales & Use tax		3/19		24,774.46	
	<b>Account Total:</b>				<b>24,774.46</b>	<b>194,324.49 CR</b>
3261 Telecommunication Services						
RV 580 3	Telecommunication Services		3/19		3,663.98	
	<b>Account Total:</b>				<b>3,663.98</b>	<b>13,814.72 CR</b>
3262 Video Programming						
RV 580 4	Video Programming		3/19		15,721.65	
	<b>Account Total:</b>				<b>15,721.65</b>	<b>47,396.89 CR</b>
3264 Electric Power						
RV 580 2	Electricity		3/19		50,616.26	
	<b>Account Total:</b>				<b>50,616.26</b>	<b>144,716.71 CR</b>
3265 Piped Natural Gas						
RV 580 1	Piped Natural Gas		3/19		3,906.43	
	<b>Account Total:</b>				<b>3,906.43</b>	<b>8,717.70 CR</b>
3831 Interest Earnings						
RV 582 1	Bank of Oak Ridge Interest		3/19		90.82	
	<b>Account Total:</b>				<b>90.82</b>	<b>20,388.28 CR</b>
3839 Miscellaneous Revenues						
RV 572 1	Misc. Revenue		3/19		50.00	
RV 581 1	G McClellan		3/19		100.00	
	<b>Account Total:</b>				<b>150.00</b>	<b>201.00 CR</b>
4100 Administrative						
1001 Salary-Governing Body						
PR 190300 3 Payroll Expenditure						

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1002 Salary-Town Administrator						
PR 190303 3	Payroll Expenditure					
PR 190306 3	Payroll Expenditure					
	<b>Object Total:</b>					
1003 Salary-Town Clerk						
PR 190303 4	Payroll Expenditure					
PR 190306 4	Payroll Expenditure					
PR 190307 2	Payroll Expenditure					
	<b>Object Total:</b>					
1004 Salary-Other						
PR 190303 5	Payroll Expenditure					
PR 190306 5	Payroll Expenditure					
	<b>Object Total:</b>					
1005 Salary-Planning Director						
PR 190303 6	Payroll Expenditure					
PR 190306 6	Payroll Expenditure					
	<b>Object Total:</b>					
1008 Medicare Expense		March Administrative Salaries		17,974.42		
PR 190300 4	Employer Contributions		3/19	11.60		
PR 190303 7	Employer Contributions		3/19	113.03		
PR 190306 7	Employer Contributions		3/19	115.04		
	<b>Object Total:</b>			239.67		2,160.46 DB
1009 Social Security Expense						
PR 190300 5	Employer Contributions		3/19	49.60		
PR 190303 8	Employer Contributions		3/19	483.34		
PR 190306 8	Employer Contributions		3/19	491.94		
	<b>Object Total:</b>			1,024.88		9,238.36 DB
1010 Retirement Expense						
PR 190303 9	Employer Contributions		3/19	619.44		
PR 190306 9	Employer Contributions		3/19	619.44		
	<b>Object Total:</b>			1,238.88		11,149.52 DB
1011 Health/Dental/Vision						
PR 190303 10	Employer Contributions		3/19	2,321.72		
PR 190306 10	Employer Contributions		3/19	2,321.72		
	<b>Object Total:</b>			4,643.44		41,790.96 DB
1013 Life Insurance						
PR 190303 11	Employer Contributions		3/19	27.58		
PR 190306 11	Employer Contributions		3/19	27.58		
	<b>Object Total:</b>			55.16		496.44 DB
1015 Unemployment						
PR 190300 6	Employer Contributions		3/19	0.48		
PR 190303 12	Employer Contributions		3/19	4.68		
PR 190306 12	Employer Contributions		3/19	4.76		
	<b>Object Total:</b>			9.92		43.15 DB
1016 Disability Insurance						
PR 190303 13	Employer Contributions		3/19	36.29		
PR 190306 13	Employer Contributions		3/19	36.29		
	<b>Object Total:</b>			72.58		653.17 DB

Town of Oak Ridge  
Supplementary Schedule 3  
Modified Accrual Basis  
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Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1017 Simple IRA Contribution			3/19	239.78		
PR 190303 14 Employer Contributions			3/19	239.78		
PR 190306 14 Employer Contributions				479.56		4,315.89 DB
	Object Total:					
1081 Accounting						
CL 2696 1 39158 February Accounting		SAMUEL K. ANDERS, CPA, MSA	3/19	1,958.50		
	Object Total:			1,958.50		54,850.15 DB
1090 Legal Fees						
CL 2675 1 17408 February Legal		SPARROW DENNIS & MEDLIN,	3/19	2,973.38		
	Object Total:			30,592.01 DB		33,565.39 DB
2610 Office Supplies						
CL 2704 2 Water For Town hall		CARD SERVICES CENTER	3/19	21.39		
CL 2708 5 Lowes Food		SANDRA SMITH	3/19	3.68		
CL 2710 1 Office Supplies Reimbursement		TERRY LANNON	3/19	18.81		
	Object Total:			2,258.35 DB		2,302.23 DB
2611 Postage and Delivery						
CL 2708 2 USPS		SANDRA SMITH	3/19	6.00		
CL 2708 4 USPS		SANDRA SMITH	3/19	1.42		
CL 2708 6 USPS		SANDRA SMITH	3/19	18.57		
CL 2708 7 USPS		SANDRA SMITH	3/19	3.84		
CL 2708 8 USPS		SANDRA SMITH	3/19	4.25		
CL 2708 9 USPS		SANDRA SMITH	3/19	8.10		
	Object Total:			265.47 DB		307.65 DB
3120 Mileage Reimbursement						
CL 2677 1 Mileage 10/18-3/18 148.9 @.545		Bill Bruce	3/19	81.15		
CL 2700 2 120 miles @ .545		Thomas B Dunigan	3/19	65.40		
	Object Total:			596.08 DB		742.63 DB
3150 Education						
CL 2704 5 Piedmont Legacy Trails Summit		CARD SERVICES CENTER	3/19	62.37		
	Object Total:			455.00 DB		517.37 DB
3210 Communications						
CL 2718 1 Internet/Phone		TIME WARNER CABLE	3/19	333.02		
	Object Total:			2,447.23 DB		2,780.25 DB
3700 Advertising						
CL 2679 1 Public Hearing Notice		NORTHWEST OBSERVER	3/19	101.50		
CL 2691 1 Signs for Public hearing		GATE CITY SIGNS	3/19	781.69		
CL 2693 1 Public Hearing Notices		NEWS & RECORD	3/19	329.20		
	Object Total:			2,270.13 DB		3,482.52 DB
3950 Dues and Subscriptions						
CL 2704 10 CC Annual Fee		CARD SERVICES CENTER	3/19	30.00		
	Object Total:			22,800.74 DB		22,830.74 DB
4220 Historic Preservation Commission						
CL 2683 1 0219C25 HPC Advertising		NORTHWEST OBSERVER	3/19	20.00		
CL 2715 1 24362 Fabricate Sign Frame		Kenneth Best Welding Servi	3/19	300.00		
	Object Total:			1,963.17 DB		2,283.17 DB
4300 Equipment Lease						
CL 2711 1 Copier Lease		MODERN IMPRESSIONS	3/19	120.81		
CL 2712 1 Copier		Modern Impressions	3/19	127.41		
	Object Total:			1,782.39 DB		2,030.61

DB See Accountant's Compilation Report

Town of Oak Ridge  
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 March 2019

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
4500 Liability Insurance						
CL 2695 1	Volunteer Insurance renewal	THR HARTFORD	3/19	340.00		6,137.19 DB
	Object Total:		DB	340.00		363,679.90 DB
	Account Total:		DB	330,230.90		
5000 Building and Grounds						
3310 Electricity						
CL 2685 1	3100 Oak Ridge Road	DUKE ENERGY	3/19	21.85		
CL 2685 2	4501 peeples Rd	DUKE ENERGY	3/19	23.84		
CL 2698 1	8315 Linville Road	DUKE ENERGY	3/19	1,247.20		
CL 2706 1	1611 Oak Ridge Rd	DUKE ENERGY	3/19	23.97		
	Object Total:		DB	1,316.86		11,782.06 DB
3510 Repairs & Maintenance						
CL 2684 1	18-12011 Heat Maintenance	Southern Comfort Consultin	3/19	618.00		
CL 2692 1	Plant Maintenance	Rolling Greens	3/19	81.00		
CL 2694 1	19-02011 Maintenance	Southern Comfort Consultin	3/19	866.00		
	Object Total:		DB	1,565.00		12,061.27 DB
3515 Cleaning						
CL 2713 1	489302 March Cleaning	AT YOUR SERVICES CLEANING	3/19	290.00		2,610.00 DB
	Object Total:		DB	2,320.00		26,453.33 DB
	Account Total:		DB	23,281.47		
	Fund Total:			36,620.86	113,433.83	

Town of Oak Ridge  
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 March 2019

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
<b>15 Cultural &amp; Recreation Fund</b>						
<b>3331 Dog Park Fund Donations</b>						
CR 625 1	Batch #: 10327		3/19		300.00	
CR 628 1	Batch #: 10328		3/19		300.00	
CR 630 1	Batch #: 10329		3/19		300.00	
	<b>Account Total:</b>				<b>900.00</b>	<b>900.00 CR</b>
<b>3342 Facility Rental</b>						
CR 626 1	Batch #: 10327		3/19		142.50	
CR 629 1	Batch #: 10328		3/19		875.00	
CR 631 1	Batch #: 10329		3/19		370.00	
	<b>Account Total:</b>				<b>1,387.50</b>	<b>13,389.82 CR</b>
<b>3345 Other Park Revenue - Other</b>						
CR 627 1	Batch #: 10327		3/19		310.00	
	<b>Account Total:</b>				<b>310.00</b>	<b>1,132.00 CR</b>
<b>6200 Cultural and Recreation Expense</b>						
1004 Salary-Other						
PR 190303 17	Payroll Expenditure		3/19	7,479.10		
PR 190306 17	Payroll Expenditure		3/19	8,570.66		
	<b>Object Total:</b>			<b>16,049.76</b>		<b>143,927.86 DB</b>
<b>1008 Medicare Expense</b>						
PR 190303 18	Employer Contributions		3/19	108.44		
PR 190306 18	Employer Contributions		3/19	124.28		
	<b>Object Total:</b>			<b>232.72</b>		<b>2,086.99 DB</b>
<b>1009 Social Security Expense</b>						
PR 190303 19	Employer Contributions		3/19	463.69		
PR 190306 19	Employer Contributions		3/19	531.37		
	<b>Object Total:</b>			<b>995.06</b>		<b>8,923.40 DB</b>
<b>1010 Retirement Expense</b>						
PR 190303 20	Employer Contributions		3/19	500.99		
PR 190306 20	Employer Contributions		3/19	570.10		
	<b>Object Total:</b>			<b>1,071.09</b>		<b>9,122.83 DB</b>
<b>1011 Health/Dental/Vision</b>						
PR 190303 21	Employer Contributions		3/19	1,919.00		
PR 190306 21	Employer Contributions		3/19	1,919.00		
	<b>Object Total:</b>			<b>3,838.00</b>		<b>26,866.00 DB</b>
<b>1013 Life Insurance</b>						
PR 190303 22	Employer Contributions		3/19	32.76		
PR 190306 22	Employer Contributions		3/19	32.76		
	<b>Object Total:</b>			<b>65.52</b>		<b>589.68 DB</b>
<b>1015 Unemployment</b>						
PR 190303 23	Employer Contributions		3/19	4.49		
PR 190306 23	Employer Contributions		3/19	5.15		
	<b>Object Total:</b>			<b>9.64</b>		<b>49.71 DB</b>

See Accountant's Compilation Report

Town of Oak Ridge  
 Supplementary Schedule 3  
 Modified Accrual Basis  
 March 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 190303	24 Employer Contributions		3/19	39.28		
PR 190306	24 Employer Contributions		3/19	39.28		
	Object Total:			78.56		611.04 DB
1017	Simple IRA Contribution					
PR 190303	25 Employer Contributions		3/19	169.92		
PR 190306	25 Employer Contributions		3/19	186.39		
	Object Total:			356.31		3,330.74 DB
3500	Operations and Maintenance					
CL 2674	1 5697220 HC152 Trimmer and Gas ca	SPI-TURF CARE EQUIPMENT	3/19	262.98		
CL 2676	1 Fuel	QUALITY OIL COMPANY	3/19	365.63		
CL 2678	1 0202619 Quarterly Septic Inspe	Eco-Environmental Manage	3/19	275.00		
CL 2680	1 60919 Enclosure for Club Car	BRAD'S GOLF CARS INC.	3/19	250.00		
CL 2681	1 Enclosure for Club Car	GAME TIME	3/19	1,135.49		
CL 2682	1 5695150 Winter Service on reels	SMITH TURF & IRRIGATION	3/19	2,274.88		
CL 2686	1 Field Paint	SHRWIN-WILLIAMS	3/19	53.65		
CL 2687	1 425655 Saw Files	FARMERS FEED AND SEED	3/19	10.90		
CL 2688	1 425669 Gas/Oil	FARMERS FEED AND SEED	3/19	143.52		
CL 2689	2 Grounds Care/ Trimmer Line	FARMERS FEED AND SEED	3/19	51.30		
CL 2690	1 5699825 3 sets of groomer tines	SMITH TURF & IRRIGATION	3/19	385.97		
CL 2691	1 87270440 Sod Cutter rental	SUNBELT RENTALS	3/19	164.59		
CL 2700	1 Reimburse Pesticide Class	Thomas B Dunigan	3/19	70.00		
CL 2701	1 5 Hand wash	TARHEEL PAPER & SUPPLY CO	3/19	278.40		
CL 2703	1 Town Park Lights	DUKE ENERGY	3/19	915.57		
CL 2703	2 Park Restrooms	DUKE ENERGY	3/19	177.99		
CL 2703	3 Town Park	DUKE ENERGY	3/19	1,139.52		
CL 2703	4 Amphitheater	DUKE ENERGY	3/19	22.47		
CL 2704	1 Flush Kits	CARD SERVICES CENTER	3/19	137.49		
CL 2704	3 Supplies	CARD SERVICES CENTER	3/19	2.34		
CL 2704	6 Thermostats for Heat Tape	CARD SERVICES CENTER	3/19	29.32		
CL 2704	7 Office Supplies	CARD SERVICES CENTER	3/19	51.29		
CL 2704	8 Car wash & Wax	CARD SERVICES CENTER	3/19	86.38		
CL 2704	9 Enclosure for Yamaha GC	CARD SERVICES CENTER	3/19	266.88		
CL 2707	1 8326 Linville Road	DUKE ENERGY	3/19	381.51		
CL 2707	2 8300 Linville Road	DUKE ENERGY	3/19	24.21		
CL 2707	3 6231 Lisa Dr	DUKE ENERGY	3/19	122.29		
CL 2707	4 6231 Lisa Dr	DUKE ENERGY	3/19	22.10		
CL 2707	5 8326 Linville Rd	DUKE ENERGY	3/19	179.16		
CL 2707	6 8515 Scoggins Rd	DUKE ENERGY	3/19	24.21		
CL 2707	7 8515 Scoggins Rd	DUKE ENERGY	3/19	21.85		
CL 2707	8 6231 Lisa Dr	DUKE ENERGY	3/19	24.24		
CL 2708	3 Farmers Hardware	SANDRA SMITH	3/19	4.26		
CL 2708	10 Ferguson	SANDRA SMITH	3/19	5.57		
CL 2708	11 Ferguson	SANDRA SMITH	3/19	20.37		
CL 2714	1 100363 2 Tires for Gravelly 472	CLARK FARM LAWN & GARDEN	3/19	305.39		
RV 573	1 ORYA Reimbursements		3/19		195.15	
	Object Total:			87,355.58 DB	195.15	96,847.15 DB

Town of Oak Ridge  
 Supplementary Schedule 3  
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 March 2019

Fund/Account/ Doc/line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
6200 Cultural and Recreation Expense						
3981 Special Events						
CE 2708 1 Lowes Food		SANDRA SMITH	3/19	8.33		5,026.37 DB
	Object Total:		DB	8.33	195.15	297,381.77 DB
	Account Total:		DB	32,391.71		
	Fund Total:			32,391.71	2,792.65	

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

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		CARD SERVICES CENTER	3/19	597.76		1,775.43 DB
CL 2704 4 Laptop for Terry	Object Total:		3/19	1,177.67 DB		
5500 Capital Outlay-Equipment and Land Improvements						
CL 2702 1 50049 150 Walkway Phase 3		Davis, Martin, Powell	3/19	1,700.00		
CL 2716 1 0144 Crosswalks Signs		Garrett James Company LLC	3/19	14,995.96		
CL 2717 1 23877 Kubota X100 RTV		RIDDLE TRACTOR	3/19	17,973.52		
	Object Total:			288,453.57 DB		323,123.05 DB
	Account Total:			289,631.24 DB		324,898.48 DB
	Fund Total:			35,267.24	0.00	
	Grand Total:			104,279.81	116,226.48	



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	37,478.52		841,105.87	366,117.31	51,063.66	417,180.97
Sidewalks	63,954.93			63,954.93	10,772.61	4,263.66	15,036.27
Signs	20,365.23	14,995.96		35,361.19	14,739.33	1,630.32	16,369.65
Town Hall	1,578,726.68	21,340.00		1,600,066.68	475,305.03	50,486.38	525,791.41
<b>Total</b>	<b>7,566,326.79</b>	<b>2,213,083.10</b>	<b>0.00</b>	<b>9,779,409.89</b>	<b>1,554,550.38</b>	<b>209,228.69</b>	<b>1,763,779.07</b>
					<b>Est. Monthly</b>		<b>18,538.07</b>

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