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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 May 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.

June 5, 2019

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

**ASSETS**

Current Assets

BB&T Checking	484,696.62
Petty Cash	100.00
BB&T Money Market	535,239.10
Bank of OR Money Market	221,559.23
Pinnacle Money Market	2,374,849.72
BB&T Bond Account	12,902.71
Ad Valorem Tax Receivable	11,400.08
Sales Tax Refund Receivable	5,725.53
Total Current Assets	3,646,472.99

Total Assets 3,646,472.99

**LIABILITIES AND NET ASSETS**

Current Liabilities

Accounts Payable	4,969.77
Retirement Contributions Payable	6,015.92
FICA Tax Payable	0.00
FIT W/H Tax Payable	0.00
SIT W/H Tax Payable	1,331.36
Health Insurance Payable	1,060.54
Simple IRA Payable	647.92
Unemployment Payable	161.09
Refundable Bonds	12,902.71
Total Current Liabilities	27,089.31

Other Liabilities

Deferred Inflows of Resources	11,400.08
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Total Liabilities 38,489.39

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	8,583.00
Historic Heritage Grants	7,676.01
Fund Balance - Unassigned	1,570,533.10
Total Fund Balance	3,607,983.60

**TOTAL LIABILITIES AND FUND BALANCE 3,646,472.99**

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

Revenues	May '19	July '18-'19
3110 Planning and Zoning Fees	2,300.00	36,910.70
3210 Property Tax Receipts	9,030.38	814,910.65
3220 Excise Tax Receipts	31,874.72	31,874.72
3230 Sales Tax Receipts	18,062.11	231,017.83
3250 Solid Waste Disposal Tax Dist.	1,401.04	5,140.33
3261 Telecommunication Services		13,814.72
3262 Video Programming		47,396.89
3263 Cable Tax Receipts	2,805.36	12,159.81
3264 Electric Power		144,716.71
3265 Piped Natural Gas		8,717.70
3311 Grants		50,000.00
3325 ABC Distribution		154,522.00
3331 Dog Park Fund Donations	648.81	2,447.11
3341 Special Events	11.23	2,757.38
3342 Facility Rental	1,890.00	16,203.07
3343 Program Fees		320.00
3344 User Fees	225.00	5,856.50
3345 Other Park Revenue - Other	151.00	1,283.00
3360 Town Special Events		6,063.57
3831 Interest Earnings		25,666.71
3839 Miscellaneous Revenues		251.00
Total Revenues	68,399.65	1,612,030.40
<b>Expenses</b>		
4100 Administrative		
Administrative Salaries	18,038.16	198,130.87
1008 Medicare Expense	240.60	2,642.43
1009 Social Security Expense	1,028.84	11,299.29
1010 Retirement Expense	1,238.88	13,627.28
1011 Health/Dental/Vision	4,643.44	51,077.84
1013 Life Insurance	55.16	606.76
1014 Worker Comp		876.40
1015 Unemployment	7.13	60.27
1016 Disability Insurance	72.58	798.33
1017 Simple IRA Contribution	479.56	5,275.01
1035 Property Taxes		4,921.97
1081 Accounting	1,978.75	58,672.40
1082 Consulting		12,155.00
1084 Animal Control		15,715.00
1090 Legal Fees	4,691.77	40,862.53
1091 Tax Collection Fees		4,565.41
1095 Well Monitoring		5,000.00
2610 Office Supplies	103.55	2,742.34
2611 Postage and Delivery	55.00	439.65
3100 Travel		139.00
3101 Travel-Administrative		397.47
3120 Mileage Reimbursement	362.50	1,230.54
3150 Education		707.37
3210 Communications		3,113.27
3320 Web Hosting Fees		1,650.00
3700 Advertising	545.52	4,201.54
3950 Dues and Subscriptions	1,200.00	24,200.74
3960 Bank and Merchant Fees		833.43
3981 Special Events		11,075.03
3990 Miscellaneous		225.00

See Accountant's Compilation Report

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

4210 Board of Adjustment	120.00	120.00
4220 Historic Preservation Commission	380.00	4,896.17
4230 Ordinance Conversion		
4240 Planning & Zoning Board		
4250 Tree Board		843.37
4300 Equipment Lease	263.84	2,377.06
4350 MST Committee		400.04
4500 Liability Insurance		6,137.19
Total Administrative	35,505.28	492,016.00
5000 Building and Grounds		
1083 Security Monitoring	75.00	300.00
2110 Furnishings		239.98
3310 Electricity	1,228.14	14,351.74
3510 Repairs & Maintenance	95.00	13,461.27
3515 Cleaning	580.00	3,190.00
Total Building and Grounds	1,978.14	31,542.99
6200 Cultural and Recreation Expense		
1004 Salary-Other	17,208.69	178,868.04
1008 Medicare Expense	249.53	2,593.63
1009 Social Security Expense	1,066.91	11,089.66
1010 Retirement Expense	1,110.88	11,403.25
1011 Health/Dental/Vision	3,838.00	34,542.00
1013 Life Insurance	65.52	720.72
1014 Worker Comp		3,896.15
1015 Unemployment	6.49	66.11
1016 Disability Insurance	78.56	768.16
1017 Simple IRA Contribution	364.54	4,076.29
3500 Operations and Maintenance	12,122.57	122,017.67
3833 Contributions to Other Agencies		5,431.00
3981 Special Events	318.48	9,801.66
4500 Liability Insurance		5,629.52
Total Cultural and Recreation	36,430.17	390,903.86
6300 Capital Expenses		
5210 Capital Exp - GIS, Computer, etc		1,775.43
5500 Capital Outlay-Equipment and Land Improvements	3,186.73	318,059.78
5700 Capital Outlay-Land and Improvements		286,801.25
Total Capital Expenses	3,186.73	606,636.46
Total Expenses	<u>77,100.32</u>	<u>1,521,099.31</u>
Net Revenues	<u>-8,700.67</u>	<u>90,931.09</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 May 31, 2019**

<u>BB&amp;T</u>	
<b>Checking/Savings</b>	
BB&T Checking	484,696.62
BB&T Money Market	535,239.10
BB&T Bond Account	12,902.71
<b>Total Checking/Savings</b>	<u><u>1,032,838.43</u></u>

<u>Bank of Oak Ridge</u>	
<b>Checking/Savings</b>	
Bank Of OR Money Market	221,559.23
<b>Total Checking/Savings</b>	<u><u>221,559.23</u></u>

<u>Pinnacle Bank</u>	
<b>Checking/Savings</b>	
Pinnacle Bank Money Market	2,374,849.72
<b>Total Checking/Savings</b>	<u><u>2,374,849.72</u></u>

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

Fund	Account	Received			Revenue To Be Received	% Received
		Current Month	Received YTD	Estimated Revenue		
10 General Fund						
3000						
3110	Planning and Zoning Fees	2,300.00	36,910.70	35,000.00	-1,910.70	105 %
3210	Property Tax Receipts	9,030.38	814,910.65	817,000.00	2,089.35	100 %
3220	Excise Tax Receipts	31,874.72	31,874.72	32,000.00	125.28	100 %
3230	Sales Tax Receipts	18,062.11	231,017.83	250,000.00	18,982.17	92 %
3250	Solid Waste Disposal Tax Dist.	1,401.04	5,140.33	4,800.00	-340.33	107 %
3261	Telecommunication Services	0.00	13,814.72	21,000.00	7,185.28	66 %
3262	Video Programming	0.00	47,396.89	65,000.00	17,603.11	73 %
3263	Cable Tax Receipts	2,805.36	12,159.81	14,000.00	1,840.19	87 %
3264	Electric Power	0.00	8,717.70	205,000.00	6,282.30	58 %
3265	Piped Natural Gas	0.00	50,000.00	0.00	-50,000.00	** %
3311	Grants	0.00	154,522.00	136,000.00	-18,522.00	114 %
3325	ABC Distribution	0.00	6,063.57	0.00	-6,063.57	** %
3360	Town Special Events	0.00	25,666.71	20,000.00	-5,666.71	128 %
3831	Interest Earnings	0.00	251.00	0.00	-251.00	** %
3839	Miscellaneous Revenues	65,473.61	1,583,163.34	1,614,800.00	31,636.66	98 %
	Account Group Total:	65,473.61	1,583,163.34	1,614,800.00	31,636.66	98 %
	Fund Total:	65,473.61	1,583,163.34	1,614,800.00	31,636.66	98 %
15 Cultural & Recreation Fund						
3000						
3331	Dog Park Fund Donations	648.81	2,447.11	0.00	-2,447.11	** %
3341	Special Events	11.23	2,757.38	1,500.00	-1,257.38	184 %
3342	Facility Rental	1,890.00	16,203.07	23,000.00	6,796.93	70 %
3343	Program Fees	0.00	320.00	3,200.00	2,880.00	10 %
3344	User Fees	225.00	5,856.50	5,776.00	-80.50	101 %
3345	Other Park Revenue - Other	151.00	1,283.00	1,200.00	-83.00	107 %
	Account Group Total:	2,926.04	28,867.06	34,676.00	5,808.94	83 %
	Fund Total:	2,926.04	28,867.06	34,676.00	5,808.94	83 %
	Grand Total:	68,399.65	1,612,030.40	1,649,476.00	37,445.60	98 %

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

Fund Account	Object	Committed		Original		Current		Available		%
		Current Month	YTD	Appropriation	Appropriation	Appropriation	Appropriation	Committed		
10 General Fund										
4000 OPERATING EXPENSES										
4100 Administrative										
	Administrative Salaries	18,038.16	198,130.87	220,000.00	220,000.00	220,000.00	21,869.13	88%		
	1008 Medicare Expense	240.60	2,642.43	3,190.00	3,190.00	3,190.00	547.57	83%		
	1009 Social Security Expense	1,028.84	11,299.29	13,640.00	13,640.00	13,640.00	2,340.71	83%		
	1010 Retirement Expense	1,238.88	13,627.28	15,400.00	15,400.00	15,400.00	1,772.72	88%		
	1011 Health/Dental/Vision	4,643.44	51,077.84	65,000.00	65,000.00	65,000.00	13,922.16	79%		
	1013 Life Insurance	55.16	606.76	1,320.00	1,320.00	1,320.00	713.24	46%		
	1014 Worker Comp	0.00	876.40	1,600.00	1,600.00	1,600.00	577.73	9%		
	1015 Unemployment	7.13	60.27	638.00	638.00	638.00				
	1016 Disability Insurance	72.58	798.33	1,000.00	1,000.00	1,000.00	201.67	80%		
	1017 Simple IRA Contribution	479.56	5,275.01	6,000.00	6,000.00	6,000.00	1,324.99	80%		
	1035 Property Taxes	0.00	4,921.97	900.00	5,000.00	5,000.00	78.03	98%		
	1081 Accounting	1,978.75	58,672.40	65,000.00	66,000.00	66,000.00	7,327.60	89%		
	1082 Consulting	0.00	12,155.00	47,000.00	47,000.00	47,000.00	34,845.00	26%		
	1084 Animal Control	0.00	15,715.00	18,000.00	18,000.00	18,000.00	2,285.00	87%		
	1090 Legal Fees	4,691.77	40,862.53	45,000.00	45,000.00	45,000.00	4,137.47	91%		
	1091 Tax Collection Fees	0.00	4,565.41	5,000.00	5,000.00	5,000.00	434.59	91%		
	1095 Well Monitoring	0.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	100%		
	2610 Office Supplies	103.55	2,742.34	3,500.00	3,500.00	3,500.00	757.66	78%		
	2611 Postage and Delivery	55.00	439.65	500.00	500.00	500.00	60.35	88%		
	3100 Travel	0.00	139.00	500.00	500.00	500.00	361.00	28%		
	3101 Travel-Administrative	0.00	397.47	2,000.00	2,000.00	2,000.00	1,602.53	20%		
	3120 Mileage Reimbursement	362.50	1,230.54	2,750.00	2,750.00	2,750.00	1,519.46	45%		
	3150 Education	0.00	707.37	4,500.00	4,500.00	4,500.00	3,792.63	16%		
	3210 Communications	0.00	3,113.27	5,000.00	5,000.00	5,000.00	1,886.73	62%		
	3320 Web Hosting Fees	0.00	1,650.00	2,500.00	2,500.00	2,500.00	850.00	66%		
	3700 Advertising	545.52	4,201.54	5,000.00	5,000.00	5,000.00	798.46	84%		
	3950 Dues and Subscriptions	1,200.00	24,200.74	23,000.00	23,000.00	23,000.00	-1,200.74	105%		
	3960 Bank and Merchant Fees	0.00	833.43	1,000.00	1,000.00	1,000.00	166.57	83%		
	3981 Special Events	0.00	11,075.03	5,000.00	13,000.00	13,000.00	1,924.97	85%		
	3990 Miscellaneous	0.00	225.00	500.00	500.00	500.00	275.00	45%		
	4210 Board of Adjustment	120.00	120.00	1,000.00	1,000.00	1,000.00	880.00	12%		
	4220 Historic Preservation Commission	380.00	4,896.17	17,625.00	17,625.00	17,625.00	12,728.83	28%		
	4230 Ordinance Conversion	0.00	0.00	3,100.00	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	1,000.00	0%		
	4250 Tree Board	0.00	843.37	1,500.00	1,500.00	1,500.00	656.63	56%		
	4300 Equipment Lease	263.84	2,377.06	2,000.00	2,900.00	2,900.00	522.94	82%		
	4350 MST Committee	0.00	400.04	1,500.00	1,500.00	1,500.00	1,099.96	27%		
	4500 Liability Insurance	0.00	6,137.19	7,200.00	7,200.00	7,200.00	1,062.81	85%		
	Account Total:	35,505.28	492,016.00	605,963.00	618,963.00	618,963.00	126,947.00	79%		
	Account Group Total:	35,505.28	492,016.00	605,963.00	618,963.00	618,963.00	126,947.00	79%		

See Accountant's Compilation Report

Town of Oak Ridge  
Supplementary Schedule 2  
Modified Accrual Basis

May 2019

Fund Account	Object	Committed		YTD		Original Appropriation	Current Appropriation		Available Appropriation	Committed %
		Current Month	YTD	YTD	YTD					
10	General Fund									
5000	Building and Grounds									
1083	Security Monitoring	75.00	300.00	239.98	300.00	2,000.00	2,000.00	300.00	0.00	100 %
2110	Furnishings	0.00				2,000.00	2,000.00		1,760.02	12 %
3310	Electricity	1,228.14	14,351.74	18,000.00	18,000.00	18,000.00	18,000.00		3,648.26	80 %
3510	Repairs & Maintenance	95.00	13,461.27	15,000.00	15,000.00	15,000.00	15,000.00		1,538.73	90 %
3515	Cleaning	580.00	3,190.00	4,200.00	4,200.00	4,200.00	4,200.00		1,010.00	76 %
	Account Total:	1,978.14	31,542.99	39,500.00	39,500.00	39,500.00	39,500.00		7,957.01	80 %
	Account Group Total:	1,978.14	31,542.99	39,500.00	39,500.00	39,500.00	39,500.00		7,957.01	80 %
	Fund Total:	37,483.42	523,558.99	645,463.00	658,463.00	645,463.00	658,463.00		134,904.01	80 %
15	Cultural & Recreation Fund									
6000	Cultural and Recreation Expense									
1004	Salary-Other	17,208.69	178,868.04	2,593.63	2,646.00	2,646.00	2,646.00		3,631.96	98 %
1008	Medicare Expense	249.53	2,593.63	11,315.00	11,315.00	11,315.00	11,315.00		52.37	98 %
1009	Social Security Expense	1,066.91	11,089.66	12,775.00	12,775.00	12,775.00	12,775.00		225.34	98 %
1010	Retirement Expense	1,110.88	11,403.25	33,000.00	33,000.00	33,000.00	33,000.00		1,371.75	89 %
1011	Health/Dental/Vision	3,838.00	34,542.00	860.00	860.00	860.00	860.00		-1,542.00	105 %
1013	Life Insurance	65.52	720.72	3,896.15	4,500.00	4,500.00	4,500.00		139.28	84 %
1014	Worker Comp	0.00	3,896.15	66.11	300.00	300.00	300.00		603.85	87 %
1015	Unemployment	6.49	66.11	768.16	800.00	800.00	800.00		233.89	22 %
1016	Disability Insurance	78.56	768.16	4,076.29	5,475.00	5,475.00	5,475.00		31.84	96 %
1017	Simple IRA Contribution	364.54	4,076.29	122,017.67	125,340.00	137,340.00	137,340.00		1,398.71	74 %
3500	Operations and Maintenance	12,122.57	5,431.00	9,801.66	7,000.00	7,000.00	7,000.00		15,322.33	89 %
3833	Contributions to Other Agencies	0.00	5,431.00	18,500.00	18,500.00	18,500.00	18,500.00		1,569.00	78 %
3981	Special Events	318.48	5,629.52	7,200.00	7,200.00	7,200.00	7,200.00		8,698.34	53 %
4500	Liability Insurance	0.00	390,903.86	412,211.00	424,211.00	424,211.00	424,211.00		1,570.48	78 %
	Account Total:	36,430.17	390,903.86	412,211.00	424,211.00	412,211.00	424,211.00		33,307.14	92 %
	Account Group Total:	36,430.17	390,903.86	412,211.00	424,211.00	412,211.00	424,211.00		33,307.14	92 %
	Fund Total:	36,430.17	390,903.86	412,211.00	424,211.00	412,211.00	424,211.00		33,307.14	92 %
91	Capital Expenses									
6000	Capital Expenses									
5210	Capital Exp - GIS, Computer, etc	0.00	1,775.43	318,059.78	510,290.00	2,500.00	2,500.00		724.57	71 %
5500	Capital Outlay-Equipment and Land	3,186.73	286,801.25	170,000.00	289,200.00	857,652.38	539,592.60		539,592.60	37 %
5700	Capital Outlay-Land and Improvements	0.00	606,636.46	682,790.00	1,149,352.38	1,149,352.38	1,149,352.38		2,398.75	99 %
	Account Total:	3,186.73	606,636.46	682,790.00	1,149,352.38	1,149,352.38	1,149,352.38		542,715.92	53 %
	Account Group Total:	3,186.73	606,636.46	682,790.00	1,149,352.38	1,149,352.38	1,149,352.38		542,715.92	53 %
	Fund Total:	3,186.73	606,636.46	682,790.00	1,149,352.38	1,149,352.38	1,149,352.38		542,715.92	53 %
	Grand Total:	77,100.32	1,521,099.31	1,740,464.00	2,232,026.38	1,740,464.00	2,232,026.38		710,927.07	68 %

See Accountant's Compliance Report



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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3110	Planning and Zoning Fees					
CR 651 1	Batch #: 10336		5/19		2,300.00	
						36,910.70 CR
						Account Total:
					34,610.70 CR	
3210 Property Tax Receipts						
RV 593 1	Vehicle Prop Tax		5/19		6,280.71	
RV 593 2	Prop Taxes		5/19		2,749.67	
						814,910.65 CR
						Account Total:
					805,880.27 CR	
3220 Excise Tax Receipts						
RV 602 1	ABC 4/1/18-3/31/19		5/19		31,874.72	
						31,874.72 CR
						Account Total:
					31,874.72	
3230 Sales Tax Receipts						
RV 599 1	Sales/Use Tax Dist		5/19		18,062.11	
						231,017.83 CR
						Account Total:
					212,955.72 CR	
3250 Solid Waste Disposal Tax Dist.						
RV 600 1	Solid Waste Disp Tax		5/19		1,401.04	
						5,140.33 CR
						Account Total:
					3,739.29 CR	
3263 Cable Tax Receipts						
CR 648 1	Batch #: 10336		5/19		2,805.36	
						12,159.81 CR
						Account Total:
					9,354.45 CR	
4100 Administrative						
1001 Salary-Governing Body						
PR 190500 3	Payroll Expenditure					
1002 Salary-Town Administrator						
PR 190504 3	Payroll Expenditure					
PR 190506 3	Payroll Expenditure					
1003 Salary-Town Clerk						
PR 190504 4	Payroll Expenditure					
PR 190506 4	Payroll Expenditure					
1004 Salary-Other						
PR 190504 5	Payroll Expenditure					
PR 190506 5	Payroll Expenditure					

Town of Oak Ridge  
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Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1005 Salary-Planning Director						
PR 190504 6	Payroll Expenditure					
PR 190506 6	Payroll Expenditure	May Administrative Salaries		18,038.16		
1008 Medicare Expense						
PR 190500 4	Employer Contributions		5/19	11.60		
PR 190504 7	Employer Contributions		5/19	114.12		
PR 190506 7	Employer Contributions		5/19	114.88		
	Object Total:			240.60		2,642.43 DB
1009 Social Security Expense						
PR 190500 5	Employer Contributions		5/19	49.60		
PR 190504 8	Employer Contributions		5/19	487.99		
PR 190506 8	Employer Contributions		5/19	491.25		
	Object Total:			1,028.84		11,299.29 DB
1010 Retirement Expense						
PR 190504 9	Employer Contributions		5/19	619.44		
PR 190506 9	Employer Contributions		5/19	619.44		
	Object Total:			1,238.88		13,627.28 DB
1011 Health/Dental/Vision						
PR 190504 10	Employer Contributions		5/19	2,321.72		
PR 190506 10	Employer Contributions		5/19	2,321.72		
	Object Total:			4,643.44		51,077.84 DB
1013 Life Insurance						
PR 190504 11	Employer Contributions		5/19	27.58		
PR 190506 11	Employer Contributions		5/19	27.58		
	Object Total:			55.16		606.76 DB
1015 Unemployment						
PR 190500 6	Employer Contributions		5/19	0.48		
PR 190504 12	Employer Contributions		5/19	3.64		
PR 190506 12	Employer Contributions		5/19	3.01		
	Object Total:			7.13		60.27 DB
1016 Disability Insurance						
PR 190504 13	Employer Contributions		5/19	36.29		
PR 190506 13	Employer Contributions		5/19	36.29		
	Object Total:			72.58		798.33 DB
1017 Simple IRA Contribution						
PR 190504 14	Employer Contributions		5/19	239.78		
PR 190506 14	Employer Contributions		5/19	239.78		
	Object Total:			479.56		5,275.01 DB
1081 Accounting						
CL 2794 1	39467 April Accounting	SAMUEL K. ANDERS, CPA, MSA	5/19	1,978.75		
	Object Total:			56,693.65 DB		58,672.40 DB
1090 Legal Fees						
CL 2793 1	17535 April Legal	SPARROW DENNIS & MEDLIN,	5/19	4,691.77		
	Object Total:			36,170.76 DB		40,862.53 DB
2610 Office Supplies						
CL 2791 1	Office Supplies	OFFICE DEPOT	5/19	39.60		
CL 2796 1	Office Supplies	OFFICE DEPOT	5/19	32.99		
CL 2817 2	Office Supplies	CARD SERVICES CENTER	5/19	9.99		

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Town of Oak Ridge  
Supplementary Schedule 3  
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Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
2610 Office Supplies						
CL 2817 14	Town Hall Water	CARD SERVICES CENTER	5/19	20.97		
	Object Total:			103.55		2,742.34 DB
2611 Postage and Delivery						
CL 2817 15	Postage	CARD SERVICES CENTER	5/19	55.00		
	Object Total:			384.65 DB		439.65 DB
3120 Mileage Reimbursement						
CL 2823 1	625 miles @ .58 per mile	TERRY LANNON	5/19	362.50		
	Object Total:			868.04 DB		1,230.54 DB
3700 Advertising						
CL 2786 1	4-19-C05 Public Hearing Ad	NORTHWEST OBSERVER	5/19	122.50		
CL 2795 1	Public Hearing Ad	NEWS & RECORD	5/19	391.52		
CL 2824 1	0519C02 Public Hearing Ad	NORTHWEST OBSERVER	5/19	31.50		
	Object Total:			3,656.02 DB		4,201.54 DB
3950 Dues and Subscriptions						
CL 2811 1	20180029 (5) MS Office 365 Licens	24X7 NETWORKS	5/19	1,200.00		
	Object Total:			23,000.74 DB		24,200.74 DB
4210 Board of Adjustment						
CL 2782 1	Planning Board Workshop	UNC School of Government	5/19	120.00		
	Object Total:			120.00		120.00 DB
4220 Historic Preservation Commission						
CL 2778 1	Honorary Grant Review Commit	Benjamin Briggs	5/19	100.00		
CL 2779 1	Honorary Grant Review Commit	David Hoggard	5/19	100.00		
CL 2782 2	Planning Board Workshop	UNC School of Government	5/19	180.00		
	Object Total:			4,516.17 DB		4,896.17 DB
4300 Equipment Lease						
CL 2783 1	292129 Copier Lease	Modern Impressions	5/19	150.67		
CL 2825 1	24804824 Copier	MODERN IMPRESSIONS	5/19	113.17		
	Object Total:			2,113.22 DB		2,377.06 DB
	Account Total:			387,755.77 DB		423,261.05 DB
5000 Building and Grounds						
1083 Security Monitoring						
CL 2821 1	C0040726 Alarm Monitoring	SECURITY CENTRAL	5/19	75.00		
	Object Total:			225.00 DB		300.00 DB
3310 Electricity						
CL 2792 1	3100 Oak Ridge Road	DUKE ENERGY	5/19	21.85		
CL 2792 2	4501 Peoples Road	DUKE ENERGY	5/19	23.84		
CL 2812 1	8315 Linville Road	DUKE ENERGY	5/19	1,158.35		
CL 2814 1	1611 Oak Ridge Rd	DUKE ENERGY	5/19	24.10		
	Object Total:			13,123.60 DB		14,351.74 DB
3510 Repairs & Maintenance						
CL 2813 1	19-05215 HVAC Maint	Southern Comfort Consultin	5/19	95.00		
	Object Total:			13,366.27 DB		13,461.27 DB
3515 Cleaning						
CL 2774 1	489309 April Cleaning	AT YOUR SERVICES CLEANING	5/19	290.00		
CL 2820 1	489315 May Cleaning	AT YOUR SERVICES CLEANING	5/19	290.00		
	Object Total:			2,610.00 DB		3,190.00 DB
	Account Total:			29,324.87 DB		31,503.01 DB
	Fund Total:			37,483.42		65,473.61

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Town of Oak Ridge  
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May 2019

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
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Town of Oak Ridge  
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 Modified Accrual Basis  
 May 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>						
CL 2817 7	Dog Park Leash	CARD SERVICES CENTER	5/19	2.43		
CL 2817 9	CC Raffle Prizes	CARD SERVICES CENTER	5/19	47.76		
CR 644 1	Batch #: 10334		5/19		699.00	
	<b>Account Total:</b>			<b>50.19</b>	<b>699.00</b>	<b>2,447.11 CR</b>
<b>3341 Special Events</b>						
CR 652 1	Batch #: 10336		5/19		11.23	
	<b>Account Total:</b>				<b>11.23</b>	<b>2,757.38 CR</b>
<b>3342 Facility Rental</b>						
CL 2801 1	Shelter Refund	Tammy Buck	5/19	50.00		
CL 2808 1	Shelter Refund	Cheryl Albrecht	5/19	37.50		
CR 645 1	Batch #: 10334		5/19		147.50	
CR 647 1	Batch #: 10335		5/19		1,050.00	
CR 649 1	Batch #: 10336		5/19		780.00	
	<b>Account Total:</b>			<b>14,313.07 CR</b>	<b>1,977.50</b>	<b>16,203.07 CR</b>
<b>3344 User Fees</b>						
CR 646 1	Batch #: 10334		5/19		225.00	
	<b>Account Total:</b>				<b>225.00</b>	<b>5,856.50 CR</b>
<b>3345 Other Park Revenue - Other</b>						
CR 650 1	Batch #: 10336		5/19		151.00	
	<b>Account Total:</b>				<b>151.00</b>	<b>1,283.00 CR</b>
<b>6200 Cultural and Recreation Expense</b>						
<b>1004 Salary-Other</b>						
PR 190504 17	Payroll Expenditure		5/19	8,664.85		
PR 190506 17	Payroll Expenditure		5/19	8,543.84		
	<b>Object Total:</b>			<b>161,659.35 DB</b>		<b>178,868.04 DB</b>
<b>1008 Medicare Expense</b>						
PR 190504 18	Employer Contributions		5/19	125.64		
PR 190506 18	Employer Contributions		5/19	123.89		
	<b>Object Total:</b>			<b>2,344.10 DB</b>		<b>2,593.63 DB</b>
<b>1009 Social Security Expense</b>						
PR 190504 19	Employer Contributions		5/19	537.21		
PR 190506 19	Employer Contributions		5/19	529.70		
	<b>Object Total:</b>			<b>1,066.91</b>		<b>11,089.66 DB</b>
<b>1010 Retirement Expense</b>						
PR 190504 20	Employer Contributions		5/19	570.10		
PR 190506 20	Employer Contributions		5/19	540.78		
	<b>Object Total:</b>			<b>10,292.37 DB</b>		<b>11,403.25 DB</b>

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15	Cultural & Recreation Fund					
6200	Cultural and Recreation Expense					
1011	Health/Dental/Vision					
PR 190504	21 Employer Contributions		5/19	1,919.00		
PR 190506	21 Employer Contributions		5/19	1,919.00		
	Object Total:			3,838.00		34,542.00 DB
1013	Life Insurance					
PR 190504	22 Employer Contributions		5/19	32.76		
PR 190506	22 Employer Contributions		5/19	32.76		
	Object Total:			65.52		720.72 DB
1015	Unemployment					
PR 190504	23 Employer Contributions		5/19	39.28		
PR 190506	23 Employer Contributions		5/19	3.21		
	Object Total:			6.49		66.11 DB
1016	Disability Insurance					
PR 190504	24 Employer Contributions		5/19	39.28		
PR 190506	24 Employer Contributions		5/19	39.28		
	Object Total:			78.56		768.16 DB
1017	Simple IRA Contribution					
PR 190504	25 Employer Contributions		5/19	186.39		
PR 190506	25 Employer Contributions		5/19	178.15		
	Object Total:			364.54		4,076.29 DB
3500	Operations and Maintenance					
CL 2775	1 543814 Grounds Care Supplies	GREEN RESOURCE, LLC	5/19	1,143.00		
CL 2776	1 5942 Banner Decal	GATE CITY SIGNS	5/19	15.00		
CL 2777	1 tms042619 60 yds Mulch	TRIAD MULCH SUPPLY, INC	5/19	1,256.83		
CL 2780	1 203180 Janitorial Supplies	TARHEL PAPER & SUPPLY CO	5/19	266.56		
CL 2781	1 Reimburse for Annals	Lee Gilmore	5/19	15.00		
CL 2784	1 39760 Amphitheater repair	NEW GARDEN LANDSCAPING & N	5/19	1,372.00		
CL 2785	1 Field Paint	SHERWIN-WILLIAMS	5/19	53.65		
CL 2787	1 61695 Service Call	BRAD'S GOLF CARS, INC.	5/19	135.00		
CL 2789	1 26 yds. Hardwood	TRIAD MULCH SUPPLY, INC	5/19	770.61		
CL 2790	1 9756 Plant Maintenance	Rolling Greens	5/19	81.00		
CL 2797	1 433577 Safety Equip./Spool	FARMERS FEED AND SEED	5/19	88.29		
CL 2798	1 50 bags of Triple 17	GREEN RESOURCE, LLC	5/19	800.00		
CL 2799	1 5940 Pond Copperhead signs	GATE CITY SIGNS	5/19	482.82		
CL 2802	1 Grounds Care	LOWE'S	5/19	38.08		
CL 2802	2 Grounds Care	LOWE'S	5/19	57.68		
CL 2802	3 Janitorial	LOWE'S	5/19	236.64		
CL 2802	4 Grounds Care	LOWE'S	5/19	113.76		
CL 2802	5 Janitorial	LOWE'S	5/19	53.46		
CL 2804	1 Grounds Care	GREEN RESOURCE, LLC	5/19	318.00		
CL 2806	1 285859 Security-McCandless Gar	Filberto Renteria	5/19	560.00		
CL 2807	1 Field Paint	SHERWIN-WILLIAMS	5/19	53.65		
CL 2809	1 104483 Filters for 2662	CLARK FARM LAWN & GARDEN	5/19	290.28		
CL 2810	1 434113 Parts for Weedeaters	FARMERS FEED AND SEED	5/19	102.10		
CL 2815	1 Park Lights	DUKE ENERGY	5/19	963.81		
CL 2815	2 Town Park	DUKE ENERGY	5/19	825.66		
CL 2815	3 Park Restrooms	DUKE ENERGY	5/19	46.02		
CL 2815	4 Amphitheater	DUKE ENERGY	5/19	23.22		
CL 2815	5 6231 Lisa Dr	DUKE ENERGY	5/19	27.23		

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Town of Oak Ridge  
 Supplementary Schedule 3  
 Modified Accrual Basis  
 May 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 2815 6	8515 Scoggins Rd	DUKE ENERGY	5/19	21.85		
CL 2815 7	8515 Scoggins Rd	DUKE ENERGY	5/19	24.21		
CL 2815 8	8326 Linville Rd	DUKE ENERGY	5/19	56.47		
CL 2815 9	6231 Lisa Dr	DUKE ENERGY	5/19	22.60		
CL 2815 10	6231 Lisa Dr	DUKE ENERGY	5/19	132.64		
CL 2815 11	8326 Linville Rd	DUKE ENERGY	5/19	210.04		
CL 2815 12	8300 Linville Rd	DUKE ENERGY	5/19	24.21		
CL 2816 1	3166 Plumbing Repair Playgrou	ALH-STAR PLUMBING	5/19	1,250.00		
CL 2817 1	Plumbing Parts	CARD SERVICES CENTER	5/19	90.56		
CL 2817 5	Grounds Care	CARD SERVICES CENTER	5/19	16.17		
CL 2817 6	Auto Zone Oil	CARD SERVICES CENTER	5/19	44.94		
CL 2817 8	Brass Couplings Grounds Care	CARD SERVICES CENTER	5/19	17.98		
CL 2817 10	Plumbing Supplies	CARD SERVICES CENTER	5/19	6.23		
CL 2817 11	Home Depot Grounds Care	CARD SERVICES CENTER	5/19	42.76		
CL 2817 12	Janitorial	CARD SERVICES CENTER	5/19	41.94		
CL 2817 13	Grounds Care	CARD SERVICES CENTER	5/19	9.98		
CL 2819 1	Fuel Reimbursement	QUALITY OIL COMPANY	5/19	1,118.55		
RV 598 1	ORYA Reimbursement		5/19		911.06	
RV 601 1	Terry Exp. Reim. Memorial Mark		5/19		286.85	
	<b>Object Total:</b>			<b>109,895.10 DB</b>	<b>1,197.91</b>	<b>122,017.67 DB</b>
3981 Special Events						
CL 2788 1	04-19-C32 4/11 MIP Ad	NORTHWEST OBSERVER	5/19	31.50		
CL 2817 3	MIP Concessions	CARD SERVICES CENTER	5/19	247.50		
CL 2817 4	MIP Concessions	CARD SERVICES CENTER	5/19	7.98		
CL 2822 1	0519C01 MIP Advertising	NORTHWEST OBSERVER	5/19	31.50		
	<b>Object Total:</b>			<b>9,483.18 DB</b>	<b>1,197.91</b>	<b>9,801.66 DB</b>
	<b>Account Total:</b>			<b>339,517.02 DB</b>	<b>37,628.08</b>	<b>375,947.19 DB</b>
	<b>Fund Total:</b>			<b>37,765.77</b>	<b>4,261.64</b>	

Town of Oak Ridge  
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 May 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						
CL 2800 1 12485	Sprayer for RTV	REDDICK EQUIPMENT CO OF NC	5/19	3,186.73		318,059.78 DB
	Object Total:			3,186.73		318,059.78 DB
	Account Total:			314,873.05 DB		
	Fund Total:			3,186.73	0.00	
	Grand Total:			78,435.92	69,735.25	



**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	40,665.25		844,292.60	366,117.31	51,139.54	417,256.85
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>2,216,269.83</b>	<b>0.00</b>	<b>9,782,596.62</b>	<b>1,554,550.38</b>	<b>209,304.57</b>	<b>1,763,854.95</b>

Est. Monthly      18,576.01

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**

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**Original Loan Date 7/16/2018 - Loan Amount \$1,620,000.00**  
 Payment Amount Varies (\$180,000.00 + Interest)  
 10-Year Term @ 6% - Loan End Date 7/16/2027

<u>Date</u>	<u>Payment</u>	<u>Interest</u>	<u>Principal</u>	<u>Balance</u>
7/16/2018	180,000.00	0.00	180,000.00	1,620,000.00
7/16/2019				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