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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 November 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, and 4, 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.

December 4, 2019

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

ASSETS

Current Assets

BB&T Checking	361,052.51
Petty Cash	100.00
BB&T Money Market	487,574.90
Bank of OR Money Market	223,263.58
Pinnacle Money Market	183,703.09
BB&T Bond Account	12,903.37
Bank of OR CDARS	601,085.78
Bank of OR ICS Money Market	601,053.08
Pinnacle CDARS	1,001,115.65
Ad Valorem Tax Receivable	11,158.08
Sales Tax Refund Receivable	5,677.36
Total Current Assets	<u>3,488,687.40</u>

Total Assets 3,488,687.40

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts Payable	15,489.77
Retirement Contributions Payable	6,164.28
FICA Tax Payable	-3.40
FIT W/H Tax Payable	0.00
SIT W/H Tax Payable	1,400.36
Health Insurance Payable	0.00
Simple IRA Payable	647.92
Unemployment Payable	136.05
Refundable Bonds	12,903.37
Total Current Liabilities	<u>36,738.35</u>

Other Liabilities

Deferred Inflows of Resources	11,158.08
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Total Liabilities 47,896.43

Fund Balance

Fund Balance - Committed - Capital Projects	1,820,722.85
Fund Balance - Restricted	
Stabilization by State Statute	205,633.00
Dog Park	507.75
Historic Heritage Grants	7,676.01
Fund Balance - Unassigned	1,406,251.36
Total Fund Balance	<u>3,440,790.97</u>

TOTAL LIABILITIES AND FUND BALANCE 3,488,687.40

Town of Oak Ridge
Statement of Revenues and Expenses, Budget and Variance
Modified Accrual Basis
November 2019

	November '19	July'19-June'20	Budget 2019-2020	Variance	%
Revenues					
3110 Planning and Zoning Fees		22,500.00	35,000.00	-12,500.00	64
3210 Property Tax Receipts	22,351.49	595,926.88	842,000.00	-246,073.12	71
3220 Excise Tax Receipts			32,000.00	-32,000.00	
3230 Sales Tax Receipts	23,886.06	116,906.94	250,000.00	-133,093.06	47
3250 Solid Waste Disposal Tax Dist.	1,442.64	2,807.84	4,800.00	-1,992.16	58
3261 Telecommunication Services		5,391.54	20,000.00	-14,608.46	27
3262 Video Programming		13,816.09	62,500.00	-48,683.91	22
3263 Cable Tax Receipts	2,585.61	5,296.73	12,000.00	-6,703.27	44
3264 Electric Power		48,105.91	205,000.00	-156,894.09	23
3265 Piped Natural Gas		3,206.94	20,000.00	-16,793.06	16
3325 ABC Distribution		66,443.00	158,760.00	-92,317.00	42
3341 Special Events		1,419.14	1,950.00	-530.86	73
3342 Facility Rental	1,664.00	9,510.00	21,000.00	-11,490.00	45
3344 User Fees	2,448.00	3,123.00	6,200.00	-3,077.00	50
3345 Other Park Revenue - Other		873.00	1,800.00	-927.00	49
3350 HPC Donations		2,120.00	1,500.00	620.00	141
3360 Town Special Events	2,375.00	6,373.00	4,650.00	1,723.00	137
3370 Veterans Memorial Donations	642.00	6,297.00		6,297.00	
3831 Interest Earnings		10,774.29	25,500.00	-14,725.71	42
3839 Miscellaneous Revenues		1.00		1.00	
Total Revenues	57,394.80	920,892.30	1,704,660.00	-783,767.70	54
Expenses					
4100 Administrative					
Administrative Salaries	19,030.03	95,082.62	231,000.00	135,917.38	41
1008 Medicare Expense	251.78	1,257.89	3,350.00	2,092.11	38
1009 Social Security Expense	1,076.52	5,378.44	14,350.00	8,971.56	37
1010 Retirement Expense	1,502.24	7,512.89	20,675.00	13,162.11	36
1011 Health/Dental/Vision	5,232.42	26,162.10	62,210.00	36,047.90	42
1013 Life Insurance	55.16	275.80	715.00	439.20	39
1014 Worker Comp		2,060.92	2,065.00	4.08	100
1015 Unemployment	1.35	6.68	50.00	43.32	13
1016 Disability Insurance	72.58	362.90	940.00	577.10	39
1017 Simple IRA Contribution	503.54	2,518.26	6,100.00	3,581.74	41
1081 Accounting	4,722.25	40,013.15	68,500.00	28,486.85	58
1082 Consulting	1,944.45	61,486.35	69,600.00	8,113.65	88
1084 Animal Control		4,834.00	19,336.00	14,502.00	25
1090 Legal Fees	2,500.60	15,042.72	50,000.00	34,957.28	30
1091 Tax Collection Fees	4,447.11	4,447.11	5,000.00	552.89	89
1095 Well Monitoring		5,000.00	5,000.00		100
2610 Office Supplies	297.66	1,036.55	3,500.00	2,463.45	30
2611 Postage and Delivery	55.00	304.25	500.00	195.75	61
3100 Travel			500.00	500.00	
3101 Travel-Administrative		1,591.42	2,500.00	908.58	64
3120 Mileage Reimbursement	97.11	1,258.50	2,750.00	1,491.50	46
3150 Education	100.00	1,397.09	5,000.00	3,602.91	28
3210 Communications	337.60	1,681.08	5,000.00	3,318.92	34
3320 Web Hosting Fees	950.00	950.00	2,500.00	1,550.00	38
3700 Advertising	90.70	1,929.94	5,000.00	3,070.06	39
3950 Dues and Subscriptions	628.00	21,767.91	23,000.00	1,232.09	95
3960 Bank and Merchant Fees		432.89	1,000.00	567.11	43
3970 Elections			4,000.00	4,000.00	
3981 Special Events	1,501.27	3,216.63	8,650.00	5,433.37	37
3990 Miscellaneous	300.00	323.00	500.00	177.00	65
4210 Board of Adjustment			1,000.00	1,000.00	

Town of Oak Ridge
Statement of Revenues and Expenses, Budget and Variance
Modified Accrual Basis
November 2019

4220 Historic Preservation Commission	446.40	834.15	12,275.00	11,440.85	7
4230 Ordinance Conversion			3,100.00	3,100.00	
4240 Planning & Zoning Board			1,000.00	1,000.00	
4250 Tree Board		30.24	1,500.00	1,469.76	2
4300 Equipment Lease	198.53	1,226.67	3,000.00	1,773.33	41
4350 MST Committee		417.60	1,500.00	1,082.40	28
4500 Liability Insurance		5,861.28	7,200.00	1,338.72	81
Total Administrative	46,342.30	315,701.03	653,866.00	338,164.97	48
5000 Building and Grounds					
1083 Security Monitoring		159.00	300.00	141.00	53
2110 Furnishings			2,500.00	2,500.00	
3310 Electricity	1,597.23	6,657.38	18,000.00	11,342.62	37
3510 Repairs & Maintenance	345.00	4,292.74	15,000.00	10,707.26	29
3515 Cleaning		1,160.00	4,200.00	3,040.00	28
Total Building and Grounds	1,942.23	12,269.12	40,000.00	27,730.88	31
6200 Cultural and Recreation Expense					
1004 Salary-Other	17,462.99	90,023.04	219,975.00	129,951.96	41
1008 Medicare Expense	253.20	1,304.54	3,200.00	1,895.46	41
1009 Social Security Expense	1,082.69	5,578.18	13,700.00	8,121.82	41
1010 Retirement Expense	1,346.95	6,872.57	19,700.00	12,827.43	35
1011 Health/Dental/Vision	4,311.50	21,351.50	51,400.00	30,048.50	42
1013 Life Insurance	80.92	404.60	1,000.00	595.40	40
1014 Worker Comp		5,299.52	5,300.00	0.48	100
1015 Unemployment	2.82	22.83	50.00	27.17	46
1016 Disability Insurance	85.10	425.50	860.00	434.50	49
1017 Simple IRA Contribution	181.55	941.10	5,600.00	4,658.90	17
3500 Operations and Maintenance	6,630.58	54,420.37	133,955.00	79,534.63	41
3833 Contributions to Other Agencies		3,628.61	6,000.00	2,371.39	60
3981 Special Events	275.61	3,302.03	20,420.00	17,117.97	16
4500 Liability Insurance		5,861.28	7,200.00	1,338.72	81
Total Cultural and Recreation	31,713.91	199,435.67	488,360.00	288,924.33	41
6300 Capital Expenses					
5210 Capital Exp - GIS, Computer, etc	1,325.60	1,325.60	2,500.00	1,174.40	53
5500 Capital Outlay-Equipment and Land	16,800.00	258,893.45	761,975.00	503,081.55	34
5700 Capital Outlay-Land and Improvements		277,200.00	277,200.00		100
Total Capital	18,125.60	537,419.05	1,041,675.00	504,255.95	52
Total Expenses	98,124.04	1,064,824.87	2,223,901.00	1,159,076.13	48
Net Revenues	-40,729.24	-143,932.57			

**Town of Oak Ridge
 Supplementary Schedule 1
 Account Balances Report-
 B B & T, Bank of Oak Ridge, and Pinnacle Bank
 Modified Accrual Basis
 As of November 30, 2019**

BB&T	
Checking/Savings	
BB&T Checking	361,052.51
BB&T Money Market	487,574.90
BB&T Bond Account	12,903.37
Total Checking/Savings	861,530.78

Bank of Oak Ridge	
Checking/Savings	
Bank Of OR Money Market	223,263.58
Bank of OR CD	601,085.78
Bank of OR ICS Money Market	601,053.08
Total Checking/Savings	1,425,402.44

Pinnacle Bank	
Checking/Savings	
Pinnacle CDARS	1,001,115.65
Pinnacle Bank Money Market	183,703.09
Total Checking/Savings	1,184,818.74

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

Fund/Account/ Doc/Line #	Description	Acct. Period	Req. Balance	Debit	Credit	Ending Balance
10 General Fund						
3210 Property Tax Receipts						
RV 649 1	Vehicle Prop Taxes	11/19		0.00	5,470.64	
RV 649 2	Property Taxes	11/19		0.00	16,880.85	
Account Total:					22,351.49	595,926.88 CR
3230 Sales Tax Receipts						
RV 656 1	Sales & Use Tax Dist.	11/19		0.00	23,886.06	
Account Total:			93,020.88 CR	0.00	23,886.06	116,906.94 CR
3250 Solid Waste Disposal Tax Dist.						
RV 655 1	Solid Waste 9/30/19	11/19		0.00	1,442.64	
Account Total:			1,365.20 CR	0.00	1,442.64	2,807.84 CR
3263 Cable Tax Receipts						
CR 695 1		11/19		0.00	2,585.61	
Account Total:			2,711.12 CR	0.00	2,585.61	5,296.73 CR
3360 Town Special Events						
CR 698 1		11/19		0.00	1,165.00	
CR 699 1		11/19		0.00	1,035.00	
CR 701 1		11/19		0.00	175.00	
Account Total:			3,998.00 CR	0.00	2,375.00	6,373.00 CR
3370 Veterans Memorial Donations						
CR 700 1		11/19		0.00	642.00	
Account Total:			5,655.00 CR	0.00	642.00	6,297.00 CR
4100 Administrative						
1001 Salary-Governing Body						
PR 191100 3	Payroll Expenditure	11/19				
Object Total:			November Administrative Salaries 19,030.03			
1002 Salary-Town Administrator						
PR 191105 3	Payroll Expenditure	11/19				
PR 191108 3	Payroll Expenditure	11/19				
Object Total:						
1003 Salary-Town Clerk						
PR 191105 4	Payroll Expenditure	11/19				
PR 191108 4	Payroll Expenditure	11/19				
Object Total:						

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Acct. Period	Req.	Balance	Debit	Credit	Ending Balance
10 General Fund							
4100 Administrative							
1004 Salary-Other							
PR 191105 5	Payroll Expenditure	11/19					
PR 191108 5	Payroll Expenditure	11/19					
	Object Total:						
1005 Salary-Planning Director							
PR 191105 6	Payroll Expenditure	11/19					
PR 191108 6	Payroll Expenditure	11/19					
	Object Total:						
1008 Medicare Expense							
PR 191100 4	Employer Contributions	11/19			11.60	0.00	
PR 191105 7	Employer Contributions	11/19			119.32	0.00	
PR 191108 7	Employer Contributions	11/19			120.86	0.00	
	Object Total:				251.78		
1009 Social Security Expense							
PR 191100 5	Employer Contributions	11/19			49.60	0.00	
PR 191105 8	Employer Contributions	11/19			510.17	0.00	
PR 191108 8	Employer Contributions	11/19			516.75	0.00	
	Object Total:				1,076.52		
1010 Retirement Expense							
PR 191105 9	Employer Contributions	11/19			751.12	0.00	
PR 191108 9	Employer Contributions	11/19			751.12	0.00	
	Object Total:				1,502.24		
1011 Health/Dental/Vision							
PR 191105 10	Employer Contributions	11/19			2,616.21	0.00	
PR 191108 10	Employer Contributions	11/19			2,616.21	0.00	
	Object Total:				5,232.42		
1013 Life Insurance							
PR 191105 11	Employer Contributions	11/19			27.58	0.00	
PR 191108 11	Employer Contributions	11/19			27.58	0.00	
	Object Total:				55.16		
1015 Unemployment							
PR 191100 6	Employer Contributions	11/19			0.48	0.00	
PR 191105 12	Employer Contributions	11/19			0.40	0.00	
PR 191108 12	Employer Contributions	11/19			0.47	0.00	
	Object Total:				1.35		
1016 Disability Insurance							
PR 191105 13	Employer Contributions	11/19			36.29	0.00	
PR 191108 13	Employer Contributions	11/19			36.29	0.00	
	Object Total:				72.58		
1017 Simple IRA Contribution							
PR 191105 14	Employer Contributions	11/19			251.77	0.00	
PR 191108 14	Employer Contributions	11/19			251.77	0.00	
	Object Total:				503.54		
1081 Accounting							
CT 3125 1	October Accounting	11/19			4,722.25	0.00	
	Object Total:				4,722.25		
				35,290.90 DB			40,013.15 DB

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Acct. Period	Req. Balance	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1082 Consulting						
CL 3126 1	October Network Maint	11/19		600.25	0.00	
CL 3139 1	Workers Comp Audit	11/19		744.20	0.00	
CL 3144 1	Fire Inspections7/1/19-9/30/19	11/19		600.00	0.00	
	Object Total:		59,541.90 DB	1,944.45		61,486.35 DB
1090 Legal Fees						
CL 3124 1	October Legal	11/19		2,500.60	0.00	
	Object Total:		12,542.12 DB	2,500.60		15,042.72 DB
1091 Tax Collection Fees						
CL 3120 1	Tax Collection Services Fee	11/19		4,447.11	0.00	
	Object Total:			4,447.11		4,447.11 DB
2610 Office Supplies						
CL 3129 1	Office Supplies Reimbursement	11/19		128.08	0.00	
CL 3130 1	Office Supplies Reimbursement	11/19		136.61	0.00	
CL 3138 1	Door Plate-Office Supplies	11/19		12.00	0.00	
CL 3147 6	Office Supplies	11/19		20.97	0.00	
	Object Total:		738.89 DB	297.66		1,036.55 DB
2611 Postage and Delivery						
CL 3147 13	Postage	11/19		55.00	0.00	
	Object Total:		249.25 DB	55.00		304.25 DB
3120 Mileage Reimbursement						
CL 3135 1	164.6 miles @ .59 each	11/19		97.11	0.00	
	Object Total:		1,161.39 DB	97.11		1,258.50 DB
3150 Education						
CL 3147 15	DNC CH SOG	11/19		100.00	0.00	
	Object Total:		1,297.09 DB	100.00		1,397.09 DB
3210 Communications						
CL 3121 1	Internet/Voice	11/19		337.60	0.00	
	Object Total:		1,343.48 DB	337.60		1,681.08 DB
3320 Web Hosting Fees						
CL 3131 1	Web Hosting	11/19		950.00	0.00	
	Object Total:			950.00		950.00 DB
3700 Advertising						
CL 3127 1	Advertising	11/19		90.70	0.00	
	Object Total:		1,839.24 DB	90.70		1,929.94 DB
3950 Dues and Subscriptions						
CL 3132 1	Dues for Bill Bruce	11/19		558.00	0.00	
CL 3140 1	Sandra Membership Dues	11/19		70.00	0.00	
	Object Total:		21,139.91 DB	628.00		21,767.91 DB
3981 Special Events						
CL 3128 1	Maple Glade HPC Ad	11/19		192.27	0.00	
CL 3134 1	Parade Bus Rental	11/19		110.00	0.00	
CL 3136 1	Reimburse Parade Expenses	11/19		254.92	0.00	
CL 3150 1	Parade Ad	11/19		446.40	0.00	
CL 3151 1	Parade Expense	11/19		164.00	0.00	
CL 3151 2	Parade Expense	11/19		273.50	0.00	
CL 3152 1	Maple Glade Supplies	11/19		26.68	0.00	
CL 3153 1	Community Trees Expense	11/19		33.50	0.00	

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Acct. Period	Req. Balance	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
	Object Total:		1,715.36 DB	1,501.27		3,216.63 DB
3990 Miscellaneous						
CL 3161 1	Sponsor Shredding Event	11/19		300.00	0.00	
	Object Total:		23.00 DB	300.00		323.00 DB
4220 Historic Preservation Commission						
CL 3137 1	Maple Glad Ad	11/19		446.40	0.00	
	Object Total:			446.40		834.15 DB
4300 Equipment Lease						
CL 3149 1	Copier Lease	11/19		85.36	0.00	
CL 3155 1	Copier Lease	11/19		113.17	0.00	
	Object Total:		1,028.14 DB	198.53		1,226.67 DB
	Account Total:		249,130.38 DB	46,342.30	0.00	295,472.68 DB
5000 Building and Grounds						
3310 Electricity						
CL 3119 1	3100 Oak Ridge Road	11/19		25.72	0.00	
CL 3119 2	4501 Peeple Road	11/19		25.85	0.00	
CL 3148 1	1611 Oak Ridge Rd	11/19		55.71	0.00	
CL 3156 1	8315 Linville Road	11/19		1,489.95	0.00	
	Object Total:		5,060.15 DB	1,597.23		6,657.38 DB
3510 Repairs & Maintenance						
CL 3122 1	TOR Sign Maintenance	11/19		345.00	0.00	
	Object Total:		3,947.74 DB	345.00		4,292.74 DB
	Account Total:		9,007.89 DB	1,942.23	0.00	10,950.12 DB
	Fund Total:			48,284.53	53,282.80	

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Acct. Period	Req. Balance	Debit	Credit	Ending Balance
15	Cultural & Recreation Fund					
3342	Facility Rental					
CR 696 1		11/19		0.00	1,664.00	
	Account Total:		7,846.00 CR	0.00	1,664.00	9,510.00 CR
3344	User Fees					
CR 697 1		11/19		0.00	2,448.00	
	Account Total:		675.00 CR	0.00	2,448.00	3,123.00 CR
6200	Cultural and Recreation Expense					
1004	Salary-Other					
PR 191105 17	Payroll Expenditure	11/19		8,570.26	0.00	
PR 191108 17	Payroll Expenditure	11/19		8,892.73	0.00	
	Object Total:		72,560.05 DB	17,462.99		90,023.04 DB
1008	Medicare Expense					
PR 191105 18	Employer Contributions	11/19		124.27	0.00	
PR 191108 18	Employer Contributions	11/19		128.93	0.00	
	Object Total:		1,051.34 DB	253.20		1,304.54 DB
1009	Social Security Expense					
PR 191105 19	Employer Contributions	11/19		531.35	0.00	
PR 191108 19	Employer Contributions	11/19		551.34	0.00	
	Object Total:		4,495.49 DB	1,082.69		5,578.18 DB
1010	Retirement Expense					
PR 191105 20	Employer Contributions	11/19		655.70	0.00	
PR 191108 20	Employer Contributions	11/19		691.25	0.00	
	Object Total:		5,525.62 DB	1,346.95		6,872.57 DB
1011	Health/Dental/Vision					
CL 3162 1	Health Ins. reimbursement	11/19		51.50	0.00	
PR 191105 21	Employer Contributions	11/19		2,130.00	0.00	
PR 191108 21	Employer Contributions	11/19		2,130.00	0.00	
	Object Total:		17,040.00 DB	4,311.50		21,351.50 DB
1013	Life Insurance					
PR 191105 22	Employer Contributions	11/19		40.46	0.00	
PR 191108 22	Employer Contributions	11/19		40.46	0.00	
	Object Total:		323.68 DB	80.92		404.60 DB
1015	Unemployment					
PR 191105 23	Employer Contributions	11/19		1.40	0.00	
PR 191108 23	Employer Contributions	11/19		1.42	0.00	
	Object Total:		20.01 DB	2.82		22.83 DB
1016	Disability Insurance					
PR 191105 24	Employer Contributions	11/19		42.55	0.00	
PR 191108 24	Employer Contributions	11/19		42.55	0.00	
	Object Total:		340.40 DB	85.10		425.50 DB
1017	Simple IRA Contribution					
PR 191105 25	Employer Contributions	11/19		86.45	0.00	
PR 191108 25	Employer Contributions	11/19		95.10	0.00	
	Object Total:		759.55 DB	181.55		941.10

DB See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Acct. Period	Req.	Balance	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund							
6200 Cultural and Recreation Expense							
3500 Operations and Maintenance							
CL 3133 1	October Fuel	11/19		586.44		0.00	
CL 3141 1	Ice Melt and Blatron	11/19		417.19		0.00	
CL 3142 1	Vac Chute	11/19		294.65		0.00	
CL 3143 1	Saw Blades	11/19		10.00		0.00	
CL 3145 1	8326 Linville Rd	11/19		157.58		0.00	
CL 3145 2	8300 Linville Rd	11/19		25.09		0.00	
CL 3145 3	6231 Lisa Dr	11/19		126.12		0.00	
CL 3145 4	6231 Lisa Dr	11/19		26.35		0.00	
CL 3145 5	8326 Linville Rd	11/19		64.75		0.00	
CL 3145 6	8515 Scoggins Rd	11/19		25.09		0.00	
CL 3145 7	8515 Scoggins Rd	11/19		28.24		0.00	
CL 3145 8	6231 Lisa Dr	11/19		25.27		0.00	
CL 3146 1	Grounds Care	11/19		62.00		0.00	
CL 3146 2	Grounds Care	11/19		222.16		0.00	
CL 3146 3	Janitorial	11/19		104.30		0.00	
CL 3146 4	Grounds Care	11/19		73.47		0.00	
CL 3146 5	Small Tools	11/19		8.53		0.00	
CL 3146 6	Grounds Care	11/19		16.16		0.00	
CL 3146 7	Grounds Care	11/19		3.58		0.00	
CL 3146 8	Small tools	11/19		22.48		0.00	
CL 3146 9	Grounds Care	11/19		48.55		0.00	
CL 3146 10	Grounds Care	11/19		151.97		0.00	
CL 3147 1	Small Tools, Grounds Care, Mai	11/19		81.91		0.00	
CL 3147 2	Equip Repair/Maint	11/19		39.98		0.00	
CL 3147 3	Equip Repair/Maint	11/19		127.99		0.00	
CL 3147 4	Equip Repair/Maint	11/19		66.91		0.00	
CL 3147 5	Vehicle Expense	11/19		156.80		0.00	
CL 3147 6	Field Maintenance	11/19		5.52		0.00	
CL 3147 7	Grounds Care	11/19		26.18		0.00	
CL 3147 8	Equip Repair/Maint	11/19		49.99		0.00	
CL 3147 9	Equip Repair/Maint	11/19		1,320.00		0.00	
CL 3147 10	6 Velista-Grounds Care	11/19		1,129.81		0.00	
CL 3154 1	Town Park Lights	11/19		901.61		0.00	
CL 3157 1	Town Park	11/19		130.00		0.00	
CL 3157 2	STMA 2020 Dues	11/19		26.47		0.00	
CL 3158 1	Ampitheater	11/19		67.44		0.00	
CL 3163 1	Park Restrooms	11/19		6,630.58		0.00	
CL 3163 2	Park Restrooms	11/19		54,420.37		0.00	
Object Total:				47,789.79	DB		54,420.37
Object Total:				6,630.58	DB		54,420.37
3981 Special Events							
CL 3147 3	MTP Concessions	11/19		55.84		0.00	
CL 3147 4	MIP Concessions	11/19		19.79		0.00	
CL 3147 10	Haunted Trail Expense	11/19		14.99		0.00	
CL 3147 12	Haunted Trail Expense	11/19		34.99		0.00	
CL 3159 1	Parade Ad	11/19		150.00		0.00	
CL 3159 1	Parade Ad	11/19		275.61		0.00	
Object Total:				3,026.42	DB		3,302.03
Account Total:				152,932.35	DB		184,646.26
Account Total:				31,713.91	DB		184,646.26

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

Fund/Account/ Doc/Line #	Description	Acct. Period	Beg. Balance	Debit	Credit	Ending Balance
Fund Total:				31,713.91	4,112.00	

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Acct. Period	Beg. Balance	Debit	Credit	Ending Balance
91 Capital Expenses						
6300 Capital Expenses						
5210 Capital Exp - GIS, Computer, etc						
CL 3160 1 Dell Optiplex 7460	Object Total:	11/19		1,325.60	0.00	1,325.60 DB
				1,325.60		
5500 Capital Outlay-Equipment and Land Improvements						
CL 3123 1 Light Crosswalk ORMA	Object Total:	11/19		16,800.00	0.00	258,893.45 DB
				16,800.00		
	Account Total:		242,093.45 DB	18,125.60	0.00	250,219.05 DB
				18,125.60		
	Fund Total:			18,125.60	0.00	

Town of Oak Ridge
Supplementary Schedule 3
Schedule of Assets and Depreciation
Modified Accrual Basis
2019/2020 FY

Asset	Cost as of 7/1/2019	2019/2020 Additions	2019/2020 Disposals	Total	Accumulated		
					Depreciation as of 6/30/19	2019-2020 Depreciation as of 6/30/20	
Land	3,747,713.26			3,747,713.26			
8326 Linville Rd	51,100.00			51,100.00	13,046.81	1,863.83	
8300 Linville Rd	52,431.00			52,431.00			
Computer Equipment & Software	44,327.35	1,325.60		45,652.95	36,454.60	3,076.16	
Furniture and Fixtures	52,071.80			52,071.80	37,849.31	2,967.92	
Other - Equipment	17,342.00			17,342.00	3,724.05	1,999.78	
Park Structures & Improvements	519,105.24			519,105.24	149,923.85	16,390.72	
Park Land Improvements	3,035,377.71			3,035,377.71	689,787.91	107,461.16	
Park Equipment	861,594.95			861,594.95	460,961.08	53,012.54	
Sidewalks	63,954.93	331,876.45		395,831.38	19,868.44	26,388.76	
Signs	35,361.19			35,361.19	17,597.65	2,296.81	
Town Hall	1,600,066.68			1,600,066.68	568,258.72	47,423.87	
Total	10,080,446.11	333,202.05	0.00	10,413,648.16	1,997,472.42	262,881.55	2,260,353.97
					Est. Monthly		42,134.30

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 4
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	277,200.00	97,200.00	180,000.00	1,440,000.00
7/16/2020				1,440,000.00
7/16/2021				1,440,000.00
7/16/2022				1,440,000.00
7/16/2023				1,440,000.00
7/16/2024				1,440,000.00
7/16/2025				1,440,000.00
7/16/2026				1,440,000.00
7/16/2027				
Projected Totals	457,200.00	97,200.00	360,000.00	0.00