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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 October 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, 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.

November 6, 2019

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

ASSETS

Current Assets

BB&T Checking	402,393.51
Petty Cash	100.00
BB&T Money Market	487,224.38
Bank of OR Money Market	222,956.67
Pinnacle Money Market	183,529.49
BB&T Bond Account	12,903.26
Bank of OR CDARS	600,150.68
Bank of OR ICS Money Market	600,147.94
Pinnacle CDARS	1,000,000.00
Ad Valorem Tax Receivable	11,158.08
Sales Tax Refund Receivable	2,382.61
Total Current Assets	<u>3,522,946.62</u>

Total Assets **3,522,946.62**

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts Payable	15,489.77
Retirement Contributions Payable	6,232.33
FICA Tax Payable	-3.40
FIT W/H Tax Payable	0.00
SIT W/H Tax Payable	1,427.36
Health Insurance Payable	1,193.10
Simple IRA Payable	647.92
Unemployment Payable	131.88
Refundable Bonds	12,903.26
Total Current Liabilities	<u>38,022.22</u>

Other Liabilities

Deferred Inflows of Resources	11,158.08
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Total Liabilities 49,180.30

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	1,439,226.71
Total Fund Balance	<u>3,473,766.32</u>

TOTAL LIABILITIES AND FUND BALANCE **3,522,946.62**

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

	October '19	July'19-June'20	Budget 2019-2020	Variance	%
Revenues					
3110 Planning and Zoning Fees	6,600.00	22,500.00	35,000.00	-12,500.00	64
3210 Property Tax Receipts	39,951.70	573,575.39	842,000.00	-268,424.61	68
3220 Excise Tax Receipts			32,000.00	-32,000.00	
3230 Sales Tax Receipts	22,233.28	93,020.88	250,000.00	-156,979.12	37
3250 Solid Waste Disposal Tax Dist.		1,365.20	4,800.00	-3,434.80	28
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		2,711.12	12,000.00	-9,288.88	23
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	28,184.00	66,443.00	158,760.00	-92,317.00	42
3341 Special Events	809.35	1,419.14	1,950.00	-530.86	73
3342 Facility Rental	2,972.25	7,846.00	21,000.00	-13,154.00	37
3344 User Fees		675.00	6,200.00	-5,525.00	11
3345 Other Park Revenue - Other	149.00	873.00	1,800.00	-927.00	49
3350 HPC Donations	2,120.00	2,120.00	1,500.00	620.00	141
3360 Town Special Events	2,998.00	3,998.00	4,650.00	-652.00	86
3370 Veterans Memorial Donations	835.00	5,655.00		5,655.00	
3831 Interest Earnings		6,987.37	25,500.00	-18,512.63	27
3839 Miscellaneous Revenues		1.00		1.00	
Total Revenues	106,852.58	859,710.58	1,704,660.00	-844,949.42	50
Expenses					
4100 Administrative					
October Administrative Salaries	19,041.83	76,052.59	231,000.00	154,947.41	32
1008 Medicare Expense	251.94	1,006.11	3,350.00	2,343.89	30
1009 Social Security Expense	1,077.26	4,301.92	14,350.00	10,048.08	30
1010 Retirement Expense	1,502.24	6,010.65	20,675.00	14,664.35	29
1011 Health/Dental/Vision	5,232.42	20,929.68	62,210.00	41,280.32	34
1013 Life Insurance	55.16	220.64	715.00	494.36	31
1014 Worker Comp		2,060.92	2,065.00	4.08	100
1015 Unemployment	1.35	5.33	50.00	44.67	11
1016 Disability Insurance	72.58	290.32	940.00	649.68	31
1017 Simple IRA Contribution	503.54	2,014.72	6,100.00	4,085.28	33
1081 Accounting	22,875.00	35,290.90	68,500.00	33,209.10	52
1082 Consulting	22,085.75	59,541.90	69,600.00	10,058.10	86
1084 Animal Control	4,834.00	4,834.00	19,336.00	14,502.00	25
1090 Legal Fees	3,790.00	12,542.12	50,000.00	37,457.88	25
1091 Tax Collection Fees			5,000.00	5,000.00	
1095 Well Monitoring		5,000.00	5,000.00		100
2610 Office Supplies	254.54	738.89	3,500.00	2,761.11	21
2611 Postage and Delivery	65.90	249.25	500.00	250.75	50
3100 Travel			500.00	500.00	
3101 Travel-Administrative	676.73	1,591.42	2,500.00	908.58	64
3120 Mileage Reimbursement	538.24	1,161.39	2,750.00	1,588.61	42
3150 Education	697.09	1,297.09	5,000.00	3,702.91	26
3210 Communications	337.09	1,343.48	5,000.00	3,656.52	27
3320 Web Hosting Fees			2,500.00	2,500.00	
3700 Advertising	370.50	1,839.24	5,000.00	3,160.76	37
3950 Dues and Subscriptions	210.00	21,139.91	23,000.00	1,860.09	92
3960 Bank and Merchant Fees		326.60	1,000.00	673.40	33
3970 Elections			4,000.00	4,000.00	
3981 Special Events	1,715.36	1,715.36	8,650.00	6,934.64	20
3990 Miscellaneous	1.00	23.00	500.00	477.00	5

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

4210 Board of Adjustment			1,000.00	1,000.00	
4220 Historic Preservation Commission	262.75	387.75	12,275.00	11,887.25	3
4230 Ordinance Conversion			3,100.00	3,100.00	
4240 Planning & Zoning Board			1,000.00	1,000.00	
4250 Tree Board	30.24	30.24	1,500.00	1,469.76	2
4300 Equipment Lease	378.19	1,028.14	3,000.00	1,971.86	34
4350 MST Committee	417.60	417.60	1,500.00	1,082.40	28
4500 Liability Insurance		5,861.28	7,200.00	1,338.72	81
Total Administrative	87,278.30	269,252.44	653,866.00	384,613.56	41
5000 Building and Grounds					
1083 Security Monitoring	84.00	159.00	300.00	141.00	53
2110 Furnishings			2,500.00	2,500.00	
3310 Electricity	1,218.49	5,060.15	18,000.00	12,939.85	28
3510 Repairs & Maintenance		3,947.74	15,000.00	11,052.26	26
3515 Cleaning	580.00	1,160.00	4,200.00	3,040.00	28
Total Building and Grounds	1,882.49	10,326.89	40,000.00	29,673.11	26
6200 Cultural and Recreation Expense					
1004 Salary-Other	17,926.84	72,560.05	219,975.00	147,414.95	33
1008 Medicare Expense	259.92	1,051.34	3,200.00	2,148.66	33
1009 Social Security Expense	1,111.45	4,495.49	13,700.00	9,204.51	33
1010 Retirement Expense	1,382.50	5,525.62	19,700.00	14,174.38	28
1011 Health/Dental/Vision	4,260.00	17,040.00	51,400.00	34,360.00	33
1013 Life Insurance	80.92	323.68	1,000.00	676.32	32
1014 Worker Comp		5,299.52	5,300.00	0.48	100
1015 Unemployment	2.92	20.01	50.00	29.99	40
1016 Disability Insurance	85.10	340.40	860.00	519.60	40
1017 Simple IRA Contribution	190.20	759.55	5,600.00	4,840.45	14
3500 Operations and Maintenance	13,741.85	47,789.79	133,955.00	86,165.21	36
3833 Contributions to Other Agencies	1,330.12	3,628.61	6,000.00	2,371.39	60
3981 Special Events	530.94	3,026.42	20,420.00	17,393.58	15
4500 Liability Insurance		5,861.28	7,200.00	1,338.72	81
Total Cultural and Recreation	40,902.76	167,721.76	488,360.00	320,638.24	34
6300 Capital Expenses					
5210 Capital Exp - GIS, Computer, etc			2,500.00	2,500.00	
5500 Capital Outlay-Equipment and Land		244,973.55	1,094,975.00	850,001.45	22
5700 Capital Outlay-Land and		277,200.00	277,200.00		100
Total Capital		522,173.55	1,374,675.00	852,501.45	38
Total Expenses	130,063.55	969,474.64	2,556,901.00	1,587,426.36	38
Net Revenues	-23,210.97	-109,764.06			

**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 October 31, 2019**

BB&T	
Checking/Savings	
BB&T Checking	402,393.51
BB&T Money Market	487,224.38
BB&T Bond Account	12,903.26
Total Checking/Savings	902,521.15

Bank of Oak Ridge	
Checking/Savings	
Bank Of OR Money Market	222,956.67
Bank of OR CD	600,150.68
Bank of OR ICS Money Market	600,147.94
Total Checking/Savings	1,423,255.29

Pinnacle Bank	
Checking/Savings	
Pinnacle CDARS	1,000,000.00
Pinnacle Bank Money Market	183,529.49
Total Checking/Savings	1,183,529.49

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3110 Planning and Zoning Fees						
CR 688 1	Batch #: 10349		10/19		6,600.00	
				Account Total:	6,600.00	22,500.00
3210 Property Tax Receipts						
RV 636 1	Vehicle Prop Taxes 9/30/19		10/19		7,630.64	
RV 636 2	Property Taxes 9/30/19		10/19		32,321.06	
				Account Total:	39,951.70	573,575.39
3230 Sales Tax Receipts						
RV 641 1	Sales & Use Tax		10/19		22,233.28	
				Account Total:	22,233.28	93,020.88
3325 ABC Distribution						
CR 690 1	Batch #: 10350		10/19		28,184.00	
				Account Total:	28,184.00	66,443.00
3350 HPC Donations						
CR 694 1	Batch #: 10352		10/19		2,120.00	
				Account Total:	2,120.00	2,120.00
3360 Town Special Events						
CR 686 1	Batch #: 10349		10/19		2,898.00	
CR 689 1	Batch #: 10350		10/19		100.00	
				Account Total:	2,998.00	3,998.00
3370 Veterans Memorial Donations						
CR 693 1	Batch #: 10351		10/19		835.00	
				Account Total:	835.00	5,655.00
4100 Administrative						
1001 Salary-Governing Body						
PR 191000 3	Payroll Expenditure					
1002 Salary-Town Administrator						
PR 191005 3	Payroll Expenditure					
PR 191008 3	Payroll Expenditure					
1003 Salary-Town Clerk						
PR 191005 4	Payroll Expenditure					
PR 191008 4	Payroll Expenditure					

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

Fund/Account/ Doc/line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1004 Salary-Other						
PR 191005 5	Payroll Expenditure					
PR 191008 5	Payroll Expenditure					
	Object Total:					
1005 Salary-Planning Director						
PR 191005 6	Payroll Expenditure					
PR 191008 6	Payroll Expenditure					
	Object Total:					
1008 Medicare Expense		October Administrative Salaries		19,041.83		
PR 191000 4	Employer Contributions		10/19	11.60		
PR 191005 7	Employer Contributions		10/19	119.83		
PR 191008 7	Employer Contributions		10/19	120.51		
	Object Total:			754.17 DB		1,006.11 DB
1009 Social Security Expense						
PR 191000 5	Employer Contributions		10/19	49.60		
PR 191005 8	Employer Contributions		10/19	512.37		
PR 191008 8	Employer Contributions		10/19	515.29		
	Object Total:			3,224.66 DB		4,301.92 DB
1010 Retirement Expense						
PR 191005 9	Employer Contributions		10/19	751.12		
PR 191008 9	Employer Contributions		10/19	751.12		
	Object Total:			4,508.41 DB		6,010.65 DB
1011 Health/Dental/Vision						
PR 191005 10	Employer Contributions		10/19	2,616.21		
PR 191008 10	Employer Contributions		10/19	5,232.42		
	Object Total:			15,697.26 DB		20,929.68 DB
1013 Life Insurance						
PR 191005 11	Employer Contributions		10/19	27.58		
PR 191008 11	Employer Contributions		10/19	27.58		
	Object Total:			165.48 DB		220.64 DB
1015 Unemployment						
PR 191000 6	Employer Contributions		10/19	0.48		
PR 191005 12	Employer Contributions		10/19	0.42		
PR 191008 12	Employer Contributions		10/19	0.45		
	Object Total:			3.98 DB		5.33 DB
1016 Disability Insurance						
PR 191005 13	Employer Contributions		10/19	36.29		
PR 191008 13	Employer Contributions		10/19	36.29		
	Object Total:			217.74 DB		290.32 DB
1017 Simple IRA Contribution						
PR 191005 14	Employer Contributions		10/19	251.77		
PR 191008 14	Employer Contributions		10/19	251.77		
	Object Total:			1,511.18 DB		2,014.72 DB
1081 Accounting						
CL 3066 1	40113 September Accounting	SAMUEL K. ANDERS, CPA, MSA	10/19	5,475.00		
CL 3076 1	000956455 18-19 Audit Progress Bill	DIXON HUGHES GOODMAN, LLP	10/19	9,500.00		
CL 3082 1	000972136 18-19 Audit Progress Bill	DIXON HUGHES GOODMAN, LLP	10/19	7,900.00		
	Object Total:			12,445.90 DB		35,290.90 DB

See Accountant's Compilation Report

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

Fund/Account/ Doc/line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1092 Consulting						
CL 3063 1	1298735 On Call Engineering	Freese and Nichols	10/19	1,067.00		
CL 3072 1	8494 Network Maintenance	Stone PC Works, Inc.	10/19	731.25		
CL 3081 1	19.01702 Park & Rec Master Plan	McGill Associates, P.A.	10/19	5,000.00		
CL 3081 2	19.01702 Addtl Questionnaire Park	McGill Associates, P.A.	10/19	14,600.00		
CL 3106 1	0015407 Water System 100% Progre	EnviroLink, Inc.	10/19	687.50		
	Object Total:			22,085.75		59,541.90 DB
1084 Animal Control						
CL 3073 1	06hly12646 Animal Control 7/1/19-9/	GUILFORD COUNTY	10/19	4,834.00		
	Object Total:			4,834.00		4,834.00 DB
1090 Legal Fees						
CL 3067 1	1024 September Legal	J. Michael Thomas Attorney	10/19	3,790.00		
	Object Total:			3,790.00		12,542.12 DB
2610 Office Supplies						
CL 3052 1	Office Supplies Reimbursement	Sean Taylor	10/19	79.93		
CL 3102 4	Water for Town Hall	CARD SERVICES CENTER	10/19	20.97		
CL 3105 1	3904808930 Office Supplies	OFFICE DEPOT	10/19	150.65		
CL 3105 2	3904861580 Office Supplies	OFFICE DEPOT	10/19	2.99		
	Object Total:			484.54		738.89 DB
2611 Postage and Delivery						
CL 3089 2	Postage	SANDRA SMITH	10/19	4.05		
CL 3089 3	Postage	SANDRA SMITH	10/19	6.85		
CL 3102 6	Postage	CARD SERVICES CENTER	10/19	55.00		
	Object Total:			65.90		249.25 DB
3101 Travel-Administrative						
CL 3114 2	Conference exp. reimbursement	Bill Bruce	10/19	676.73		
	Object Total:			914.69 DB		1,591.42 DB
3120 Mileage Reimbursement						
CL 3114 1	928 miles @ .58 each	Bill Bruce	10/19	538.24		
	Object Total:			623.15 DB		1,161.39 DB
3150 Education						
CL 3102 2	UNC School of Govt Clerks Clas	CARD SERVICES CENTER	10/19	475.00		
CL 3102 5	UNC School Govt Ashley	CARD SERVICES CENTER	10/19	200.00		
CL 3102 10	Equitable City Conference	CARD SERVICES CENTER	10/19	22.09		
	Object Total:			697.09		1,297.09 DB
3210 Communications						
CL 3078 1	4726158020 Internet/Voice	TIME WARNER CABLE	10/19	337.09		
	Object Total:			1,006.39 DB		1,343.48 DB
3700 Advertising						
CL 3094 1	15712 Advertising	Carolina Peacemaker	10/19	50.00		
CL 3097 1	101019C3 MIP Ad	NORTHWEST OBSERVER	10/19	28.00		
CL 3104 2	Town Advertising	NORTHWEST OBSERVER	10/19	292.50		
	Object Total:			1,468.74 DB		1,839.24 DB
3950 Dues and Subscriptions						
CL 3102 1	UNC School of Govt Dues	CARD SERVICES CENTER	10/19	210.00		
	Object Total:			20,929.91 DB		21,139.91 DB

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

Fund/Account/ Doc/line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
3981 Special Events						
CL 3050 1	Reimburse Baking Contest Suppl	Patti Dmuchowski	10/19	74.93		
CL 3051 1	Special Events Supplies	Ben Walraven	10/19	27.98		
CL 3056 1	3780437540 HD Flyers	OFFICE DEPOT	10/19	63.25		
CL 3058 1	111159 Baking Contest Banners	Associated Posters, Inc.	10/19	90.00		
CL 3059 1	09191932 Cake/Beard Contest Poste	NORTHWEST OBSERVER	10/19	446.40		
CL 3059 2	09261923 Advertisement	NORTHWEST OBSERVER	10/19	292.50		
CL 3074 1	Heritage Day Prizes	Caroline Ruch	10/19	75.00		
CL 3104 1	Special Events Ad	NORTHWEST OBSERVER	10/19	645.30		
	Object Total:			1,715.36		1,715.36 DB
3990 Miscellaneous						
CL 3089 6	Miscellaneous	SANDRA SMITH	10/19	1.00		
	Object Total:			22.00 DB		23.00 DB
4220 Historic Preservation Commission						
CL 3053 1	Heritage Day Supply Reimburse	Caroline Ruch	10/19	36.54		
CL 3068 1	HPC Holiday Raifle Poster	Kristin Kubly	10/19	13.81		
CL 3068 2	HPC Poster	Kristin Kubly	10/19	16.00		
CL 3083 1	10101921 Maple Glad Ad	NORTHWEST OBSERVER	10/19	446.40		
RV 643 1	Historic Throws Reimbursement		10/19		250.00	
	Object Total:			125.00 DB	250.00	387.75 DB
4250 Tree Board						
CL 3070 1	Tree Committee Supplies	Nancy Stroudemire	10/19	15.24		
CL 3115 1	Arbor Day Foundation Membershi	Arbor Day Foundation	10/19	15.00		
	Object Total:			30.24		30.24 DB
4300 Equipment Lease						
CL 3055 1	300040 Copier Lease	Modern Impressions	10/19	154.50		
CL 3093 1	25728254 Copier Lease	MODERN IMPRESSIONS	10/19	113.17		
CL 3118 1	301677 Copier Lease	Modern Impressions	10/19	110.52		
	Object Total:			649.95 DB		1,028.14 DB
4350 MST Committee						
CL 3062 1	5031789 MST Committee Tshirts	KDI Group LLC	10/19	417.60		
	Object Total:			417.60		417.60 DB
5000 Building and Grounds						
1083 Security Monitoring						
CL 3109 1	C0040132 Alarm Monitoring 11/19-1	SECURITY CENTRAL	10/19	84.00		
	Object Total:			75.00 DB		159.00 DB
3310 Electricity						
CL 3077 1	3100 Oak Ridge Road	DUKE ENERGY	10/19	25.48		
CL 3077 2	4501 Peoples Rd	DUKE ENERGY	10/19	25.48		
CL 3090 1	8315 Innville Road	DUKE ENERGY	10/19	1,167.53		
	Object Total:			3,841.66 DB		5,060.15 DB
3515 Cleaning						
CL 3054 1	489340 September Cleaning	AT YOUR SERVICES CLEANING	10/19	290.00		
CL 3113 1	489346 October Cleaning	AT YOUR SERVICES CLEANING	10/19	290.00		
	Object Total:			580.00 DB		1,160.00 DB
	Account Total:			4,496.66 DB		6,379.15 DB

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
Fund Total:				89,410.79	103,171.98	

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3341 Special Events						
CR 685 1	Batch #: 10348		10/19		809.35	
				Account Total:	809.35	1,419.14 CR
3342 Facility Rental						
CL 3095 1	Shelter Refund	Lauren Ingold	10/19	24.00		
CR 683 1	Batch #: 10347		10/19		2,101.25	
CR 684 1	Batch #: 10348		10/19		377.50	
CR 687 1	Batch #: 10349		10/19		30.00	
CR 691 1	Batch #: 10350		10/19		487.50	
				Account Total:	2,996.25	7,846.00 CR
3345 Other Park Revenue - Other						
CR 692 1	Batch #: 10350		10/19		149.00	
				Account Total:	149.00	873.00 CR
6200 Cultural and Recreation Expense						
1004 Salary-Other						
PR 191005 17	Payroll Expenditure		10/19	8,940.15		
PR 191008 17	Payroll Expenditure		10/19	8,986.69		
				Object Total:	17,926.84	72,560.05 DB
1008 Medicare Expense						
PR 191005 18	Employer Contributions		10/19	129.62		
PR 191008 18	Employer Contributions		10/19	130.30		
				Object Total:	259.92	1,051.34 DB
1009 Social Security Expense						
PR 191005 19	Employer Contributions		10/19	554.28		
PR 191008 19	Employer Contributions		10/19	557.17		
				Object Total:	1,111.45	4,495.49 DB
1010 Retirement Expense						
PR 191005 20	Employer Contributions		10/19	691.25		
PR 191008 20	Employer Contributions		10/19	691.25		
				Object Total:	1,382.50	5,525.62 DB
1011 Health/Dental/Vision						
PR 191005 21	Employer Contributions		10/19	2,130.00		
PR 191008 21	Employer Contributions		10/19	2,130.00		
				Object Total:	4,260.00	17,040.00 DB
1013 Life Insurance						
PR 191005 22	Employer Contributions		10/19	40.46		
PR 191008 22	Employer Contributions		10/19	40.46		
				Object Total:	80.92	323.68 DB
1015 Unemployment						
PR 191005 23	Employer Contributions		10/19	1.45		
PR 191008 23	Employer Contributions		10/19	1.47		
				Object Total:	2.92	20.01 DB

See Accountant's Compilation Report

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

Fund/Account/ Dct/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
6200-Cultural and Recreation Expense						
1016 Disability Insurance						
PR 191005 24	Employer Contributions		10/19	42.55		
PR 191008 24	Employer Contributions		10/19	42.55		
	Object Total:			85.10		340.40 DB
1017 Simple IRA Contribution						
PR 191005 25	Employer Contributions		10/19	95.10		
PR 191008 25	Employer Contributions		10/19	95.10		
	Object Total:			190.20		759.55 DB
3500 Operations and Maintenance						
CL 3061 1	ct127152 Starter for RTV	RIDDLE TRACTOR	10/19	370.05		
CL 3064 1	September Fuel	QUALITY OIL COMPANY	10/19	701.13		
CL 3075 1	00581895 Backpack Sprayer	GREEN RESOURCE, LLC	10/19	105.00		
CL 3079 1	Janitorial/Grounds Care	LOWE'S	10/19	313.01		
CL 3084 1	111672 Equip Maint	CLARK FARM LAWN & GARDEN	10/19	65.10		
CL 3085 1	5853787 Grounds Care	SMITH TURF & IRRIGATION	10/19	386.01		
CL 3086 1	10755 Dirt	PREFERRED LAWN AND GARDEN	10/19	10.00		
CL 3087 1	9282 Sod	SOUTHERN SODGRASS	10/19	13.50		
CL 3088 1	Reimburse for Flowers	TERRY LANNON	10/19	6.00		
CL 3089 4	Advance Auto Oil	SANDRA SMITH	10/19	15.99		
CL 3091 1	Grounds Care	SANDRA SMITH	10/19	58.00		
CL 3091 1	Town Park Lights	DUKE ENERGY	10/19	1,294.05		
CL 3091 2	Town Park	DUKE ENERGY	10/19	864.67		
CL 3091 3	Park Restrooms	DUKE ENERGY	10/19	39.04		
CL 3091 4	Ampitheater	DUKE ENERGY	10/19	28.11		
CL 3091 5		DUKE ENERGY	10/19			
CL 3092 1	41651 Landscaping Peoples Rd W	NEW GARDEN LANDSCAPING & N	10/19	3,991.00		
CL 3096 1	00586346 Grounds Care Supplies	GREEN RESOURCE, LLC	10/19	2,064.00		
CL 3098 1	63915 Equipment Maintenance	BRAD'S GOLF CARS INC.	10/19	426.00		
CL 3099 1	452821 Door Repair at Shop	OVERHEAD DOOR COMPANY OF G	10/19	359.30		
CL 3100 1	5007 Mount Tires	I & T Small Engine Service	10/19	30.00		
CL 3101 1	0507677 Caps for Temp. Fence	BEACON ATHLETICS	10/19	223.00		
CL 3102 7	Equipment Maint	CARD SERVICES CENTER	10/19	16.63		
CL 3102 8	Grounds Care	CARD SERVICES CENTER	10/19	194.72		
CL 3102 9	Gas/Oil	CARD SERVICES CENTER	10/19	92.82		
CL 3107 1	3598 Exit Lights and Fountain	OAK RIDGE ELECTRIC, INC	10/19	1,589.00		
CL 3108 1	447707 Saw Blades	FARMERS FEED AND SEED	10/19	72.64		
CL 3110 1	151623 Trees Beautification Pla	GILMORE PLANT & BULB CO IN	10/19	779.00		
CL 3116 1	6231 Lisa Drive	DUKE ENERGY	10/19	25.89		
CL 3116 2	8515 Scoggins Rd	DUKE ENERGY	10/19	26.23		
CL 3116 3	8515 Scoggins Rd	DUKE ENERGY	10/19	25.09		
CL 3116 4	8326 Linville Rd	DUKE ENERGY	10/19	54.76		
CL 3116 5	6231 Lisa Drive	DUKE ENERGY	10/19	26.73		
CL 3116 6	6231 Lisa Drive	DUKE ENERGY	10/19	153.89		
CL 3116 7	8300 Linville Road	DUKE ENERGY	10/19	25.09		
CL 3116 8	8326 Linville Road	DUKE ENERGY	10/19	73.27		
CL 3116 9		DUKE ENERGY	10/19			
CL 3117 1	Field Paint	SHERWIN-WILLIAMS	10/19	53.65		
RV 642 1	ORVA Utility Reimburse		10/19			
	Object Total:			34,047.94	DB	830.52
				14,572.37		47,789.79

DB See Accountant's Compilation Report

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

Fund/Account/ Doc/line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
6200 Cultural and Recreation Expense						
3833 Contributions to Other Agencies						
CL 3080 1 July-Sept. 2019		SENIOR RESOURCES OF GUILFO	10/19 DB	1,330.12		3,628.61 DB
	Object Total:			2,298.49 DB		
3981 Special Events						
CL 3057 1 HD Banners and Signs		Associated Posters, Inc.	10/19	155.00		
CL 3071 1 MIP Band Money		SANDRA SMITH	10/19	200.00		
CL 3089 1 Special events		SANDRA SMITH	10/19	10.16		
CL 3102 3 MIP Concessions		CARD SERVICES CENTER	10/19	49.34		
CL 3111 1 Reimburse Haunted Trail Exp		C.J. Annunziato	10/19	18.66		
CL 3112 1 Reimburse Haunted Trail Exp		Eric Eiben	10/19	297.78		
RV 644 1 Reimburse Seed Money			10/19		200.00	
	Object Total:			2,495.48 DB	200.00	3,026.42 DB
	Account Total:			115,658.20 DB	1,030.52	156,560.96 DB
	Fund Total:			41,957.28	4,985.12	
	Grand Total:			131,368.07	108,157.10	

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	Accumulated 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	14,910.64
8300 Linville Rd	52,431.00			52,431.00			
Computer Equipment & Software	44,327.35			44,327.35	36,454.60	2,811.04	39,265.64
Furniture and Fixtures	52,071.80			52,071.80	37,849.31	2,967.92	40,817.23
Other - Equipment	17,342.00			17,342.00	3,724.05	1,999.78	5,723.83
Park Structures & Improvements	519,105.24			519,105.24	149,923.85	16,390.72	166,314.57
Park Land Improvements	3,035,377.71			3,035,377.71	689,787.91	107,461.16	797,249.07
Park Equipment	861,594.95			861,594.95	460,961.08	53,012.54	513,973.62
Sidewalks	63,954.93	331,400.35		395,355.28	19,868.44	26,357.02	46,225.46
Signs	35,361.19			35,361.19	17,597.65	2,296.81	19,894.46
Town Hall	1,600,066.68			1,600,066.68	568,258.72	47,423.87	615,682.59
Total	10,080,446.11	331,400.35	0.00	10,411,846.46	1,997,472.42	262,584.69	2,260,057.11

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