

SAMUEL K. ANDERS, C.P.A., M.S.A., P.C.

INFO@SAMANDERSCPA.COM

8004 LINVILLE ROAD SUITE G
P.O. Box 447
OAK RIDGE, NC 27310

1.800.467.8299

336.643.7577
336.993.3449
FAX 336.643.3606

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

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

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

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



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

October 2, 2019

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

ASSETS

Current Assets

BB&T Checking	437,909.98
Petty Cash	100.00
BB&T Money Market	486,500.77
Bank of OR Money Market	222,681.97
Pinnacle Money Market	1,182,376.46
BB&T Bond Account	12,903.04
Bank of OR CD	600,000.00
Bank of OR ICS Money Market	600,000.00
Ad Valorem Tax Receivable	11,158.08
Sales Tax Refund Receivable	1,895.13
Total Current Assets	<u>3,555,525.43</u>

Total Assets 3,555,525.43

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts Payable	15,489.77
Retirement Contributions Payable	6,300.38
FICA Tax Payable	-3.40
FIT W/H Tax Payable	0.00
SIT W/H Tax Payable	1,465.36
Health Insurance Payable	12,770.07
Simple IRA Payable	647.92
Unemployment Payable	148.66
Refundable Bonds	12,903.04
Total Current Liabilities	<u>49,721.80</u>

Other Liabilities

Deferred Inflows of Resources	11,158.08
-------------------------------	-----------

Total Liabilities 60,879.88

Fund Balance

Fund Balance - Committed - Capital Projects	1,820,722.85
Fund Balance - Restricted	
Stabilization by State Statute	198,208.00
Dog Park	507.75
Historic Heritage Grants	7,676.01
Fund Balance - Unassigned	1,467,530.94
Total Fund Balance	<u>3,494,645.55</u>

TOTAL LIABILITIES AND FUND BALANCE 3,555,525.43

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

Revenues	September ' 19	July'19-June'20
3110 Planning and Zoning Fees	100.00	15,900.00
3210 Property Tax Receipts	491,267.99	533,623.69
3220 Excise Tax Receipts		
3230 Sales Tax Receipts	24,499.30	70,787.60
3250 Solid Waste Disposal Tax Dist.		1,365.20
3261 Telecommunication Services	5,391.54	5,391.54
3262 Video Programming	13,816.09	13,816.09
3263 Cable Tax Receipts		2,711.12
3264 Electric Power	48,105.91	48,105.91
3265 Piped Natural Gas	3,206.94	3,206.94
3325 ABC Distribution		38,259.00
3341 Special Events	25.00	609.79
3342 Facility Rental		4,873.75
3344 User Fees		675.00
3345 Other Park Revenue - Other		724.00
3350 HPC Donations		
3360 Town Special Events	250.00	1,000.00
3370 Veterans Memorial Donations	170.00	4,820.00
3831 Interest Earnings		4,943.63
3839 Miscellaneous Revenues		1.00
Total Revenues	586,832.77	750,814.26
Expenses		
4100 Administrative		
September Administrative Salaries	19,069.40	57,010.76
1008 Medicare Expense	252.35	754.17
1009 Social Security Expense	1,078.96	3,224.66
1010 Retirement Expense	1,502.24	4,508.41
1011 Health/Dental/Vision	5,232.42	15,697.26
1013 Life Insurance	55.16	165.48
1014 Worker Comp		2,060.92
1015 Unemployment	1.37	3.98
1016 Disability Insurance	72.58	217.74
1017 Simple IRA Contribution	503.54	1,511.18
1081 Accounting	2,118.75	12,415.90
1082 Consulting	4,067.99	6,393.65
1084 Animal Control		
1090 Legal Fees	2,500.00	8,752.12
1091 Tax Collection Fees		
1095 Well Monitoring	5,000.00	5,000.00
2610 Office Supplies	68.18	484.35
2611 Postage and Delivery		183.35
3100 Travel		
3101 Travel-Administrative	858.26	914.69
3120 Mileage Reimbursement	87.81	623.15
3150 Education		600.00
3210 Communications	337.09	1,006.39
3320 Web Hosting Fees		
3700 Advertising	807.58	1,468.74
3950 Dues and Subscriptions	101.41	20,929.91
3960 Bank and Merchant Fees		112.10
3970 Elections		
3981 Special Events		
3990 Miscellaneous		22.00
4210 Board of Adjustment		

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

4220 Historic Preservation Commission		125.00
4230 Ordinance Conversion		
4240 Planning & Zoning Board		
4250 Tree Board		
4300 Equipment Lease	129.26	649.95
4350 MST Committee		
4500 Liability Insurance		5,861.28
Total Administrative	43,844.35	150,697.14
5000 Building and Grounds		
1083 Security Monitoring		75.00
2110 Furnishings		
3310 Electricity	1,265.80	3,841.66
3510 Repairs & Maintenance	1,483.71	3,947.74
3515 Cleaning		580.00
Total Building and Grounds	2,749.51	8,444.40
6200 Cultural and Recreation Expense		
1004 Salary-Other	18,573.86	54,633.21
1008 Medicare Expense	269.31	791.42
1009 Social Security Expense	1,151.57	3,384.04
1010 Retirement Expense	1,418.06	4,143.12
1011 Health/Dental/Vision	4,260.00	12,780.00
1013 Life Insurance	80.92	242.76
1014 Worker Comp		5,299.52
1015 Unemployment	3.74	17.09
1016 Disability Insurance	85.10	255.30
1017 Simple IRA Contribution	198.84	569.35
3500 Operations and Maintenance	16,908.25	34,047.94
3833 Contributions to Other Agencies		2,298.49
3981 Special Events	1,075.60	2,495.48
4500 Liability Insurance		5,861.28
Total Cultural and Recreation	44,025.25	126,819.00
6300 Capital Expenses		
5210 Capital Exp - GIS, Computer, etc		
5500 Capital Outlay-Equipment and Land Improvements	160,626.48	276,036.05
5700 Capital Outlay-Land and Improvements		277,200.00
Total Capital	160,626.48	553,236.05
	251,245.59	839,196.59
Total Expenses	251,245.59	839,196.59
Net Revenue	335,587.18	-88,382.33

**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 September 30, 2019**

BB&T	
Checking/Savings	
BB&T Checking	437,909.98
BB&T Money Market	486,500.77
BB&T Bond Account	12,903.04
Total Checking/Savings	937,313.79

Bank of Oak Ridge	
Checking/Savings	
Bank Of OR Money Market	222,681.97
Bank of OR CD	600,000.00
Bank of OR ICS Money Market	600,000.00
Total Checking/Savings	1,422,681.97

Pinnacle Bank	
Checking/Savings	
Pinnacle Bank Money Market	1,182,376.46
Total Checking/Savings	1,182,376.46

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

Fund	Account	Received			Revenue To Be Received	% Received
		Current Month	Received YTD	Estimated Revenue		
10	General Fund					
3000						
3110	Planning and Zoning Fees	100.00	15,900.00	35,000.00	19,100.00	45 %
3210	Property Tax Receipts	491,267.99	533,623.69	842,000.00	308,376.31	63 %
3220	Excise Tax Receipts	0.00	0.00	32,000.00	32,000.00	0 %
3230	Sales Tax Receipts	24,499.30	70,787.60	250,000.00	179,212.40	28 %
3250	Solid Waste Disposal Tax Dist.	0.00	1,365.20	4,800.00	3,434.80	28 %
3261	Telecommunication Services	5,391.54	5,391.54	20,000.00	14,608.46	27 %
3262	Video Programming	13,816.09	13,816.09	62,500.00	48,683.91	22 %
3263	Cable Tax Receipts	0.00	2,711.12	12,000.00	9,288.88	23 %
3264	Electric Power	48,105.91	48,105.91	205,000.00	156,894.09	23 %
3265	Piped Natural Gas	3,206.94	3,206.94	20,000.00	16,793.06	16 %
3325	ABC Distribution	0.00	38,259.00	158,760.00	120,501.00	24 %
3350	HBC Donations	0.00	0.00	1,500.00	1,500.00	0 %
3360	Town Special Events	250.00	1,000.00	4,650.00	3,650.00	22 %
3370	Veterans Memorial Donations	170.00	4,820.00	0.00	-4,820.00	** %
3831	Interest Earnings	0.00	4,943.63	25,500.00	20,556.37	19 %
3839	Miscellaneous Revenues	0.00	1.00	0.00	-1.00	** %
	Account Group Total:	586,807.77	743,931.72	1,673,710.00	929,778.28	44 %
	Fund Total:	586,807.77	743,931.72	1,673,710.00	929,778.28	44 %
15	Cultural & Recreation Fund					
3000						
3341	Special Events	25.00	609.79	1,950.00	1,340.21	31 %
3342	Facility Rental	0.00	4,873.75	21,000.00	16,126.25	23 %
3344	User Fees	0.00	675.00	6,200.00	5,525.00	11 %
3345	Other Park Revenue - Other	0.00	724.00	1,800.00	1,076.00	40 %
	Account Group Total:	25.00	6,882.54	30,950.00	24,067.46	22 %
	Fund Total:	25.00	6,882.54	30,950.00	24,067.46	22 %
	Grand Total:	586,832.77	750,814.26	1,704,660.00	953,845.74	44 %

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

Fund Account	Object	Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	%
10	General Fund						
4000	OPERATING EXPENSES						
4100	Administrative						
	September Administrative Salaries	19,069.40	57,010.76	231,000.00	231,000.00	173,989.24	24 %
	1008 Medicare Expense	252.35	754.17	3,350.00	3,350.00	2,595.83	23 %
	1009 Social Security Expense	1,078.96	3,224.66	14,350.00	14,350.00	11,125.34	22 %
	1010 Retirement Expense	1,502.24	4,508.41	20,675.00	20,675.00	16,166.59	22 %
	1011 Health/Dental/Vision	5,232.42	15,697.26	62,210.00	62,210.00	46,512.74	25 %
	1013 Life Insurance	55.16	165.48	715.00	715.00	549.52	23 %
	1014 Worker Comp	0.00	2,060.92	1,700.00	2,065.00	4.08	100 %
	1015 Unemployment	1.37	3.98	50.00	50.00	46.02	8 %
	1016 Disability Insurance	72.58	217.74	940.00	940.00	722.26	23 %
	1017 Simple IRA Contribution	503.54	1,511.18	6,100.00	6,100.00	4,588.82	25 %
	1081 Accounting	2,118.75	12,415.90	68,500.00	68,500.00	56,084.10	18 %
	1082 Consulting	4,067.99	6,393.65	55,000.00	55,000.00	48,606.35	12 %
	1084 Animal Control	0.00	0.00	19,336.00	19,336.00	19,336.00	0 %
	1090 Legal Fees	2,500.00	8,752.12	50,000.00	50,000.00	41,247.88	18 %
	1091 Tax Collection Fees	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
	1095 Well Monitoring	5,000.00	5,000.92	5,000.00	5,000.00	0.00	100 %
	2610 Office Supplies	68.18	484.35	3,500.00	3,500.00	3,015.65	14 %
	2611 Postage and Delivery	0.00	183.35	500.00	500.00	316.65	37 %
	3100 Travel	0.00	0.00	500.00	500.00	500.00	0 %
	3101 Travel-Administrative	858.26	914.69	2,500.00	2,500.00	1,585.31	37 %
	3120 Mileage Reimbursement	87.81	623.15	2,750.00	2,750.00	2,126.85	23 %
	3150 Education	0.00	600.00	5,000.00	5,000.00	4,400.00	12 %
	3210 Communications	337.09	1,006.39	5,000.00	5,000.00	3,993.61	20 %
	3320 Web Hosting Fees	0.00	0.00	2,500.00	2,500.00	2,500.00	0 %
	3700 Advertising	807.58	1,468.74	5,000.00	5,000.00	3,531.26	29 %
	3950 Dues and Subscriptions	101.41	20,929.91	23,000.00	23,000.00	2,070.09	91 %
	3960 Bank and Merchant Fees	0.00	112.10	1,000.00	1,000.00	887.90	11 %
	3970 Elections	0.00	0.00	4,000.00	4,000.00	4,000.00	0 %
	3981 Special Events	0.00	0.00	8,650.00	8,650.00	8,650.00	0 %
	3990 Miscellaneous	0.00	22.00	500.00	500.00	478.00	4 %
	4210 Board of Adjustment	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
	4220 Historic Preservation Commission	0.00	125.00	12,275.00	12,275.00	12,150.00	1 %
	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	0.00	1,500.00	1,500.00	1,500.00	0 %
	4300 Equipment Lease	129.26	649.95	3,000.00	3,000.00	2,350.05	22 %
	4350 MST Committee	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
	4500 Liability Insurance	0.00	5,861.28	7,200.00	7,200.00	1,338.72	81 %
	Account Total:	43,844.35	150,697.14	638,901.00	639,266.00	488,568.86	24 %
	Account Group Total:	43,844.35	150,697.14	638,901.00	639,266.00	488,568.86	24 %

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

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	Committed %
10	General Fund						
5000	Building and Grounds						
5000	Building and Grounds						
1083	Security Monitoring	0.00	75.00	300.00	300.00	225.00	25 %
2110	Furnishings	0.00	0.00	2,500.00	2,500.00	2,500.00	0 %
3310	Electricity	1,265.80	3,841.66	18,000.00	18,000.00	14,158.34	21 %
3510	Repairs & Maintenance	1,483.71	3,947.74	15,000.00	15,000.00	11,052.26	26 %
3515	Cleaning	0.00	580.00	4,200.00	4,200.00	3,620.00	14 %
	Account Total:	2,749.51	8,444.40	40,000.00	40,000.00	31,555.60	21 %
	Account Group Total:	2,749.51	8,444.40	40,000.00	40,000.00	31,555.60	21 %
	Fund Total:	46,593.86	159,141.54	678,901.00	679,266.00	520,124.46	23 %
15	Cultural & Recreation Fund						
6000	Cultural and Recreation Expense						
1004	Salary-Other	18,573.86	54,633.21	219,975.00	219,975.00	165,341.79	25 %
1008	Medicare Expense	269.31	791.42	3,200.00	3,200.00	2,408.58	25 %
1009	Social Security Expense	1,151.57	3,384.04	13,700.00	13,700.00	10,315.96	25 %
1010	Retirement Expense	1,418.06	4,143.12	19,700.00	19,700.00	15,556.88	21 %
1011	Health/Dental/Vision	4,260.00	12,780.00	51,400.00	51,400.00	38,620.00	25 %
1013	Life Insurance	80.92	242.76	1,000.00	1,000.00	757.24	24 %
1014	Worker Comp	0.00	5,299.52	4,500.00	5,300.00	0.48	100 %
1015	Unemployment	3.74	17.09	50.00	50.00	32.91	34 %
1016	Disability Insurance	85.10	255.30	860.00	860.00	604.70	30 %
1017	Simple IRA Contribution	198.84	569.35	5,600.00	5,600.00	5,030.65	10 %
3500	Operations and Maintenance	16,908.25	34,047.94	133,955.00	133,955.00	99,907.06	25 %
3833	Contributions to Other Agencies	0.00	2,298.49	6,000.00	6,000.00	3,701.51	38 %
3981	Special Events	1,075.60	2,495.48	20,420.00	20,420.00	17,924.52	12 %
4500	Liability Insurance	0.00	5,861.28	7,200.00	7,200.00	1,338.72	81 %
	Account Total:	44,025.25	126,819.00	487,560.00	488,360.00	361,541.00	26 %
	Account Group Total:	44,025.25	126,819.00	487,560.00	488,360.00	361,541.00	26 %
	Fund Total:	44,025.25	126,819.00	487,560.00	488,360.00	361,541.00	26 %
91	Capital Expenses						
6000	Capital Expenses						
6300	Capital Expenses						
5210	Capital Exp - GIS, Computer, etc	0.00	0.00	2,500.00	2,500.00	2,500.00	0 %
5500	Capital Outlay-Equipment and Land	160,626.48	276,036.05	761,975.00	761,975.00	485,938.95	36 %
5700	Capital Outlay-Land and Improvements	0.00	277,200.00	277,200.00	277,200.00	0.00	100 %
	Account Total:	160,626.48	553,236.05	1,041,675.00	1,041,675.00	488,438.95	53 %
	Account Group Total:	160,626.48	553,236.05	1,041,675.00	1,041,675.00	488,438.95	53 %
	Fund Total:	160,626.48	553,236.05	1,041,675.00	1,041,675.00	488,438.95	53 %
	Grand Total:	251,245.59	839,196.59	2,208,136.00	2,209,301.00	1,370,104.41	38 %

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3110 Planning and Zoning Fees						
CR 681 1 Batch #: 10346			9/19		100.00	
					100.00	
					15,900.00	15,900.00
3210 Property Tax Receipts						
RV 630 1 Vehicle Property taxes			9/19		7,480.91	
RV 630 2 Real Property Taxes			9/19		483,787.08	
					491,267.99	
					533,623.69	533,623.69
3230 Sales Tax Receipts						
RV 634 1 Sales & Use Tax			9/19		24,499.30	
					24,499.30	
					46,288.30	70,787.60
3261 Telecommunication Services						
RV 635 3 Telecommunication 6/30/19			9/19		5,391.54	
					5,391.54	
					13,816.09	5,391.54
3262 Video Programming						
RV 635 4 Video Programming 6/30/19			9/19		13,816.09	
					13,816.09	
					13,816.09	13,816.09
3264 Electric Power						
RV 635 2 Electric Power 6/30/19			9/19		48,105.91	
					48,105.91	
					48,105.91	48,105.91
3265 Piped Natural Gas						
RV 635 1 PNG 6/30/19			9/19		3,206.94	
					3,206.94	
					3,206.94	3,206.94
3360 Town Special Events						
CR 679 1 Batch #: 10346			9/19		250.00	
					250.00	
					750.00	1,000.00
3370 Veterans Memorial Donations						
CR 680 1 Batch #: 10346			9/19		170.00	
					170.00	
					4,650.00	4,820.00
					170.00	

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1001 Salary-Governing Body						
PR 190900 3	Payroll Expenditure					
1002 Salary-Town Administrator						
PR 190903 3	Payroll Expenditure					
PR 190906 3	Payroll Expenditure					
1003 Salary-Town Clerk						
PR 190903 4	Payroll Expenditure					
PR 190906 4	Payroll Expenditure					
1004 Salary-Other						
PR 190903 5	Payroll Expenditure					
PR 190906 5	Payroll Expenditure					
1005 Salary-Planning Director						
PR 190903 6	Payroll Expenditure	September Administrative Salaries		19,069.40		
PR 190906 6	Payroll Expenditure					
1008 Medicare Expense						
PR 190900 4	Employer Contributions		9/19	11.60		
PR 190903 7	Employer Contributions		9/19	120.46		
PR 190906 7	Employer Contributions		9/19	120.29		
	Object Total:			501.82 DB		754.17 DB
1009 Social Security Expense						
PR 190900 5	Employer Contributions		9/19	49.60		
PR 190903 8	Employer Contributions		9/19	515.05		
PR 190906 8	Employer Contributions		9/19	514.31		
	Object Total:			2,145.70 DB		3,224.66 DB
1010 Retirement Expense						
PR 190903 9	Employer Contributions		9/19	751.12		
PR 190906 9	Employer Contributions		9/19	751.12		
	Object Total:			3,006.17 DB		4,508.41 DB
1011 Health/Dental/Vision						
PR 190903 10	Employer Contributions		9/19	2,616.21		
PR 190906 10	Employer Contributions		9/19	2,616.21		
	Object Total:			10,464.84 DB		15,697.26 DB
1013 Life Insurance						
PR 190903 11	Employer Contributions		9/19	27.58		
PR 190906 11	Employer Contributions		9/19	27.58		
	Object Total:			110.32 DB		165.48 DB
1015 Unemployment						
PR 190900 6	Employer Contributions		9/19	0.48		
PR 190903 12	Employer Contributions		9/19	0.45		
PR 190906 12	Employer Contributions		9/19	0.44		
	Object Total:			2.61 DB		3.98 DB

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1016 Disability Insurance						
PR 190903 13	Employer Contributions		9/19	36.29		
PR 190906 13	Employer Contributions		9/19	36.29		
	Object Total:			72.58		217.74 DB
1017 Simple IRA Contribution						
PR 190903 14	Employer Contributions		9/19	251.77		
PR 190906 14	Employer Contributions		9/19	251.77		
	Object Total:			503.54		1,511.18 DB
1081 Accounting						
CL 3010 1	August Accounting	SAMUEL K. ANDERS, CPA, MSA	9/19	2,118.75		
	Object Total:			10,297.15 DB		12,415.90 DB
1082 Consulting						
CL 3004 1	8478 Network Monitoring	Stone PC Works! Inc.	9/19	886.23		
CL 3011 1	750198 Off Duty Officer	Extra Duty Solutions	9/19	1,464.96		
CL 3012 1	750227 Off Duty Officer	Extra Duty Solutions	9/19	1,040.80		
CL 3031 1	1299716 On Call Engineering	Preese and Nichols	9/19	676.00		
	Object Total:			2,325.66 DB		6,393.65 DB
1090 Legal Fees						
CL 3009 1	1010 August Legal	J. Michael Thomas Attorney	9/19	2,500.00		
	Object Total:			6,252.12 DB		8,752.12 DB
1095 Well Monitoring						
CL 3034 1	90757269 Well monitoring	UNITED STATES GEOLOGICAL S	9/19	5,000.00		
	Object Total:			5,000.00		5,000.00 DB
2610 Office Supplies						
CL 3016 1	3710738200 Office Supplies	OFFICE DEPOT	9/19	47.21		
CL 3035 2	Office Supplies	CARD SERVICES CENTER	9/19	20.97		
	Object Total:			416.17 DB		484.35 DB
3101 Travel-Administrative						
CL 3035 4	Travel meals Sandra	CARD SERVICES CENTER	9/19	12.64		
CL 3035 5	Travel meals Sandra	CARD SERVICES CENTER	9/19	14.68		
CL 3035 7	Hotel Sandra	CARD SERVICES CENTER	9/19	261.80		
CL 3035 9	NCA20 Hotel Conference	CARD SERVICES CENTER	9/19	528.18		
CL 3035 14	Admin Meals with Intern	CARD SERVICES CENTER	9/19	40.96		
	Object Total:			56.43 DB		914.69 DB
3120 Mileage Reimbursement						
CL 3006 1	151.4 Miles @ .58 July-August	SANDRA SMITH	9/19	87.81		
	Object Total:			535.34 DB		623.15 DB
3210 Communications						
CL 3014 1	Internet & Voice	TIME WARNER CABLE	9/19	337.09		
	Object Total:			669.30 DB		1,006.39 DB
3700 Advertising						
CL 3015 1	4003106 Public Hearing Ad	NEWS & RECORD	9/19	601.08		
CL 3036 1	Public Notice Ad	NORTHWEST OBSERVER	9/19	206.50		
	Object Total:			661.16 DB		1,468.74 DB
3950 Dues and Subscriptions						
CL 3030 1	1 year Triad Business Journal	Subscription Services	9/19	101.41		
	Object Total:			20,828.50 DB		20,929.91 DB

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
4300 Equipment Lease						
CL 3049 1 25547363	Copier Lease & Prop Tax	MODERN IMPRESSIONS	9/19	129.26		649.95 DB
	Object Total:		DB	129.26		
	Account Total:		DB	43,844.35		141,732.49 DB
5000 Building and Grounds						
3310 Electricity						
CL 3018 1 4501 Peoples Road		DUKE ENERGY	9/19	21.85		
CL 3018 2 3100 Oak Ridge Rd		DUKE ENERGY	9/19	21.85		
CL 3048 1 1611 Oak Ridge Rd		DUKE ENERGY	9/19	25.86		
CL 3048 2 8315 Linville Rd		DUKE ENERGY	9/19	1,196.24		
	Object Total:		DB	1,265.80		3,841.66 DB
3510 Repairs & Maintenance						
CL 3013 1 August Mowing		Justin Nicholson	9/19	150.00		
CL 3017 1 0010586 Plant Maintenance		Rolling Greens	9/19	81.00		
CL 3028 1 21173797 Inspections		Johnson Controls Fire Prot	9/19	1,252.71		
	Object Total:		DB	1,483.71		3,947.74 DB
	Account Total:		DB	2,749.51		7,789.40 DB
	Fund Total:			46,593.86	586,807.77	

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3341 Special Events						
CR 682 1	Batch #: 10346		9/19		25.00	
						609.79 CR
	Account Total:			584.79 CR	25.00	
6200 Cultural and Recreation Expense						
1004 Salary-Other			9/19	9,533.87		
PR 190903 17	Payroll Expenditure		9/19	9,039.99		
PR 190906 17	Payroll Expenditure			18,573.86		
	Object Total:			36,059.35 DB		54,633.21 DB
1008 Medicare Expense						
PR 190903 18	Employer Contributions		9/19	138.24		
PR 190906 18	Employer Contributions		9/19	131.07		
	Object Total:			522.11 DB		791.42 DB
1009 Social Security Expense						
PR 190903 19	Employer Contributions		9/19	591.10		
PR 190906 19	Employer Contributions		9/19	560.47		
	Object Total:			2,232.47 DB		3,384.04 DB
1010 Retirement Expense						
PR 190903 20	Employer Contributions		9/19	726.81		
PR 190906 20	Employer Contributions		9/19	691.25		
	Object Total:			2,725.06 DB		4,143.12 DB
1011 Health/Dental/Vision						
PR 190903 21	Employer Contributions		9/19	2,130.00		
PR 190906 21	Employer Contributions		9/19	2,130.00		
	Object Total:			8,520.00 DB		12,780.00 DB
1013 Life Insurance						
PR 190903 22	Employer Contributions		9/19	40.46		
PR 190906 22	Employer Contributions		9/19	40.46		
	Object Total:			161.84 DB		242.76 DB
1015 Unemployment						
PR 190903 23	Employer Contributions		9/19	2.23		
PR 190906 23	Employer Contributions		9/19	1.51		
	Object Total:			13.35 DB		17.09 DB
1016 Disability Insurance						
PR 190903 24	Employer Contributions		9/19	42.55		
PR 190906 24	Employer Contributions		9/19	42.55		
	Object Total:			170.20 DB		255.30 DB
1017 Simple IRA Contribution						
PR 190903 25	Employer Contributions		9/19	103.74		
PR 190906 25	Employer Contributions		9/19	95.10		
	Object Total:			370.51 DB		569.35 DB
3500 Operations and Maintenance						
CL 3005 1	05292019-1 Ballfield Infield work	SOUTHEAST LASER GRADING LL	9/19	2,800.00		
CL 3007 1	201704 Dirt/ABC Stone	CHURCH BACKHOE SERVICE INC	9/19	630.00		
CL 3008 1	201703 Ballfield Infield work	CHURCH BACKHOE SERVICE INC	9/19	800.00		
CL 3020 1	Fuel	QUALITY OIL COMPANY	9/19	641.13		
CL 3021 1	Field Paint	SHERWIN-WILLIAMS	9/19	53.65		
CL 3022 1	127179 Labels for Dispensers	PROPER DISTRIBUTORS, INC	9/19	57.95		

See Accountant's Compilation Report

Town of Oak Ridge
 Supplementary Schedule 3
 Modified Accrual Basis
 September 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 3023 1	299550 Janitorial Supply	Dog Waste Depot	9/19	329.35		
CL 3024 1	00575347 Grounds Care	GREEN RESOURCE, LLC	9/19	635.00		
CL 3025 1	00575304 40 Barricade Grounds Car	GREEN RESOURCE, LLC	9/19	1,280.00		
CL 3026 1	2436 Playground RR System rep	OVERBEY'S SEPTIC TANK SERV	9/19	2,300.00		
CL 3027 1	Aerivator lines and Mower filt	SMITH TURF & IRRIGATION	9/19	504.58		
CL 3032 1	Janitorial	LOWE'S	9/19	107.88		
CL 3032 2	Janitorial	LOWE'S	9/19	166.11		
CL 3032 3	Grounds Care	LOWE'S	9/19	40.81		
CL 3033 1	Field Paint	SHERWIN-WILLIAMS	9/19	53.65		
CL 3035 1	NCRPA Dues	CARD SERVICES CENTER	9/19	65.00		
CL 3035 3	Batteries Plus	CARD SERVICES CENTER	9/19	127.96		
CL 3035 6	Tractor Supply	CARD SERVICES CENTER	9/19	129.99		
CL 3035 8	Grounds Care	CARD SERVICES CENTER	9/19	119.00		
CL 3040 1	Town Park Lights	DUKE ENERGY	9/19	764.42		
CL 3040 2	8326 Linville Rd	DUKE ENERGY	9/19	53.15		
CL 3040 3	6231 Lisa Dr	DUKE ENERGY	9/19	23.74		
CL 3040 4	6231 Lisa Dr	DUKE ENERGY	9/19	157.12		
CL 3040 5	8300 Linville Rd	DUKE ENERGY	9/19	24.61		
CL 3040 6	8326 Linville Rd	DUKE ENERGY	9/19	44.75		
CL 3040 7	6231 Lisa Dr	DUKE ENERGY	9/19	25.12		
CL 3040 8	8515 Scoggins Rd	DUKE ENERGY	9/19	23.74		
CL 3040 9	8515 Scoggins Rd	DUKE ENERGY	9/19	24.61		
CL 3040 10	Town Park	DUKE ENERGY	9/19	879.06		
CL 3040 11	Park Restrooms	DUKE ENERGY	9/19	35.87		
CL 3040 12	Amphitheater	DUKE ENERGY	9/19	26.36		
CL 3042 1	3464 Scoreboard/light repairs	OAK RIDGE ELECTRIC, INC	9/19	2,200.95		
CL 3043 1	3986 Repair CC toilet	ALL-STAR PLUMBING	9/19	225.00		
CL 3044 1	212383 Janitorial Supply	TARHEEL PAPER & SUPPLY CO	9/19	392.64		
CL 3045 1	00579649 Grounds Care	GREEN RESOURCE, LLC	9/19	1,204.00		
CL 3046 1	90119C16 Brick Sale Ad	NORTHWEST OBSERVER	9/19	20.00		
CL 3047 1	90119C10 MIP Ad	NORTHWEST OBSERVER	9/19	31.50		
RV 631 1	ORVA Utilities Reimbursement		9/19		90.45	
	Object Total:			17,139.69	DB	16,998.70
					90.45	34,047.94
						DB
3981 Special Events						
CL 3035 10	10X20 Canopy Special Events	CARD SERVICES CENTER	9/19	322.48		
CL 3035 11	MIP Concessions	CARD SERVICES CENTER	9/19	95.72		
CL 3035 12	MIP Supply	CARD SERVICES CENTER	9/19	5.98		
CL 3035 13	MIP Ice	CARD SERVICES CENTER	9/19	19.92		
CL 3037 1	MIP Ad 8/8	CARD SERVICES CENTER	9/19	31.50		
CL 3041 1	Pay Band and Dancers heritage	NORTHWEST OBSERVER	9/19	600.00		
	Object Total:			1,419.88	DB	1,075.60
				69,334.46	DB	44,115.70
					115.45	2,495.48
						DB
						113,359.71
						DB

See Accountant's Compilation Report

Town of Oak Ridge
 Supplementary Schedule 3
 Modified Accrual Basis
 September 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 and Land Improvements						
CL 3019 1 155	150 Sidewalk	Yates Construction, Inc.	9/19	148,731.00		
CL 3029 1 50568	150 Walkway	Davis, Martin, Powell	9/19	3,156.20		
CL 3038 1 19.0170261	Parks & Rec Master Plan	McGill Associates, P.A.	9/19	5,000.00		
CL 3039 1 0015104	Water System 95% Progres	EnviroLink, Inc.	9/19	3,539.28		
	Object Total:			160,626.48		276,036.05 DB
	Account Total:			160,626.48		276,036.05 DB
	Fund Total:			160,626.48	0.00	
	Grand Total:			251,336.04	586,923.22	

Town of Oak Ridge
Supplementary Schedule 4
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	3,745,669.28			3,745,669.28			
8326 Linville Rd	51,100.00			51,100.00	13,046.81	1,863.83	
8300 Linville Rd	52,431.00			52,431.00		14,910.64	
Land Improvements	3,921.00			3,921.00	358.80	392.10	
Computer Equipment & Software	44,327.35			44,327.35	36,454.60	2,811.04	
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	889,673.43			889,673.43	170,304.61	25,777.47	
Park Land Improvements	2,637,573.52			2,637,573.52	651,408.99	94,084.45	
Park Equipment	883,034.95			883,034.95	478,089.18	55,935.40	
Sidewalks	63,954.93			63,954.93	19,868.44	4,263.66	
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	10,076,527.13	0.00	0.00	10,076,527.13	1,996,961.16	239,816.33	2,236,777.49
					Est. Monthly		19,984.69

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	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
------------------	------------	-----------	------------	------