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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, 2016, 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 9, 2016

Town of Oak Ridge
Balance Sheet
Modified Accrual Basis
As of October 31, 2016

ASSETS		
Current Assets		
BB&T Checking		950,398.49
Petty Cash		100.00
BB&T Money Market		331,599.84
Bank of OR Money Market		19,040.17
Wells Fargo Money Market		2,568.44
Bank of NC Money Market		555,900.18
CD-Bank of NC 09182016		508,201.53
CD-Bank of NC 05202017		506,161.24
Ad Valorem Tax Receivable		11,115.08
Sales Tax Refund Receivable		1,254.80
Total Current Assets		2,886,339.77
	Total Assets	**2,886,339.77**
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts Payable		341.77
Retirement Contributions Payable		6,789.18
FICA Tax Payable		0.00
FIT W/H Tax Payable		0.00
SIT W/H Tax Payable		979.35
Health Insurance Payable		11,444.05
457b Payable		1,763.34
Unemployment Payable		273.64
Total Current Liabilities		21,591.33
Other Liabilities		
Deferred Inflows of Resources		11,115.08
	Total Liabilities	32,706.41
Fund Balance		
Fund Balance - Committed - Capital Projects		2,151,387.00
Fund Balance - Restricted		
Stabilization by State Statute		138,635.00
Dog Park		0.00
Fund Balance - Unassigned		563,611.36
	Total Fund Balance	2,853,633.36
TOTAL LIABILITIES AND FUND BALANCE		**2,886,339.77**

See Accountant's Compilation Report

Town of Oak Ridge
Statement of Revenues and Expenses
Modified Accrual Basis
October 2016

		October '16	July '16 - June '17
Revenues			
	ABC Store		
3325	ABC Distribution	26,565.00	45,074.00
	Total ABC Store	26,565.00	45,074.00
	Dog Park Fund Donations		
3331	Dog Park Fund Donations	0.00	0.00
	Total Dog Park Fund Donations	0.00	0.00
	Interest		
3831	Interest Earnings	333.43	3,132.13
	Total Interest	333.43	3,132.13
	Miscellaneous Revenues		
3839	Miscellaneous Revenues	2,975.00	3,025.00
	Other Park Revenues		
3341	Special Events	175.00	739.00
3342	Facility Rental	2,559.50	10,184.50
3343	Program Fees	42.00	1,322.00
3344	User Fees	100.00	4,100.00
3345	Other Park Revenue - Other	0.00	697.00
	Total Other Park Revenues	2,876.50	17,042.50
	Planning and Zoning Fees		
3110	Planning and Zoning Fees	6,550.00	9,300.00
	Total Planning and Zoning	6,550.00	9,300.00
	Tax Receipts		
3210	Property Tax Receipts	28,389.55	555,256.99
3220	Excise Tax Receipts	0.00	0.00
3230	Sales Tax Receipts	17,670.50	79,661.19
3250	Solid Waste Disposal Tax Dist.	0.00	1,112.04
3261	Telecommunication Services	0.00	7,299.04
3262	Video Programming	0.00	16,733.11
3263	Cable Tax Receipts	0.00	2,966.91
3264	Electric Power	0.00	47,091.28
3265	Piped Natural Gas	0.00	2,121.36
	Total Tax Receipts	46,060.05	712,241.92
	Total Revenues	85,359.98	789,815.55
Expenditures			
	Administrative		
1001	Salaries	15,429.72	67,979.68
1008	Medicare Expense	192.00	858.07
1009	Social Security Expense	820.96	3,668.91
1010	Retirement Expense	1,060.66	4,754.55
1011	Health/Dental/Vision	5,401.66	21,729.20
1013	Life Insurance	103.32	413.28
1014	Worker Comp	0.00	1,033.32
1015	Unemployment	6.88	89.84
1016	Disability Insurance	80.36	321.44
1017	457b Contribution	573.52	2,571.89
1035	Property Taxes	0.00	629.37
1081	Accounting	2,532.86	31,643.95
1082	Consulting	618.75	1,334.75
1084	Animal Control	3,928.75	3,928.75
1090	Legal Fees	3,268.33	19,883.12
1091	Tax Collection Fees	0.00	0.00
1095	Well Monitoring	0.00	5,000.00
2610	Office Supplies	109.32	727.48

See Accountant's Compilation Report

Town of Oak Ridge
Statement of Revenues and Expenses
Modified Accrual Basis
October 2016

		October '16	July '16 - June '17
2611	Postage and Delivery	0.00	50.40
3100	Travel	0.00	0.00
3101	Travel-Administrative	326.58	326.58
3120	Mileage Reimbursement	0.00	618.90
3150	Education	0.00	3,075.00
3210	Communications	357.67	1,397.51
3320	Web Hosting Fees	0.00	0.00
3700	Advertising	520.56	1,862.34
3950	Dues and Subscriptions	0.00	18,947.00
3960	Bank and Merchant Fees	0.00	194.75
3970	Elections	0.00	0.00
3990	Miscellaneous	56.00	56.00
4210	Board of Adjustments	0.00	0.00
4220	Historical Committee	991.44	3,416.44
4230	Ordinance Conversion	2,040.45	2,040.45
4240	Planning Board	0.00	0.00
4300	Equipment Lease	120.81	628.74
4500	Liability Insurance	0.00	5,482.72
	Total Administrative	38,540.60	204,664.43
	Building and Grounds		
1083	Security Monitoring	0.00	75.00
2110	Furnishings	0.00	62.52
3310	Electricity	1,133.13	4,878.39
3510	Repairs & Maintenance	1,263.20	3,611.44
3515	Cleaning	290.00	1,160.00
	Total Building and Ground	2,686.33	9,787.35
	Cultural and Recreation Expense		
1004	Salary-Other	11,954.14	55,002.26
1008	Medicare Expense	173.33	797.56
1009	Social Security Expense	741.15	3,410.13
1010	Retirement Expense	803.24	3,563.25
1011	Health/Dental/Vision	2,727.00	10,969.50
1013	Life Insurance	71.40	285.60
1014	Worker Comp	0.00	2,657.11
1015	Unemployment	16.05	226.47
1016	Disability Insurance	66.56	266.24
1017	457b Contribution	273.32	1,220.93
3500	Operations and Maintenance	3,917.85	28,672.08
3833	Contributions to Other Agencies	1,124.00	1,124.00
3981	Special Events	3,624.36	7,200.03
3982	Dog Park Expense	0.00	0.00
4500	Liability Insurance	0.00	5,482.72
7110	Debt Service	0.00	0.00
	Total Cultural and Recreation	25,492.40	120,877.88
	Capital Expense		
5210	Capital Exp - GIS, Computer, etc	0.00	0.00
5500	Capital Outlay-Equipment	0.00	5,639.02
5510	Capital Exp - Sign	0.00	0.00
5700	Capital Outlay-Land and Improvements	0.00	0.00
5910	Capital Outlay-Sidewalks	20,000.00	20,000.00
	Total Capital Expense	20,000.00	25,639.02
	Total Expenditures	86,719.33	360,968.68
	Net Revenue	-1,359.35	428,846.87

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 1
Account Balances Report-
B B & T, Bank of Oak Ridge, Bank of North Carolina, and Wells Fargo
Modified Accrual Basis
As of October 31, 2016

BB&T	
Checking/Savings	
BB&T Checking	932,727.99
BB&T Money Market	331,599.84
Total Checking/Savings	1,264,327.83

Bank of Oak Ridge	
Checking/Savings	
Bank Of OR Money Market	19,040.17
Total Checking/Savings	19,040.17

Bank of North Carolina	
Checking/Savings	
Bank of NC Money Market	555,900.18
CD-Bank of NC 09182016	508,201.53
CD-Bank of NC 05202017	506,161.24
Total Checking/Savings	1,570,262.95

Wells Fargo	
Checking/Savings	
Wells Fargo Money Market	2,568.44
Total Checking/Savings	2,568.44

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Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
October 2016

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
10 General Fund						
3000						
3110	Planning and Zoning Fees	6,550.00	9,300.00	35,000.00	25,700.00	27 %
3210	Property Tax Receipts	28,389.55	555,256.99	811,440.00	256,183.01	68 %
3220	Excise Tax Receipts	0.00	0.00	20,000.00	20,000.00	0 %
3230	Sales Tax Receipts	17,670.50	79,661.19	202,860.00	123,198.81	39 %
3250	Solid Waste Disposal Tax Dist.	0.00	1,112.04	4,320.00	3,207.96	26 %
3261	Telecommunication Services	0.00	7,299.04	22,000.00	14,700.96	33 %
3262	Video Programming	0.00	16,733.11	66,000.00	49,266.89	25 %
3263	Cable Tax Receipts	0.00	2,966.91	11,000.00	8,033.09	27 %
3264	Electric Power	0.00	47,091.28	195,000.00	147,908.72	24 %
3265	Piped Natural Gas	0.00	2,121.36	4,000.00	1,878.64	53 %
3325	ABC Distribution	26,565.00	45,074.00	92,000.00	46,926.00	49 %
3831	Interest Earnings	333.43	3,132.13	8,000.00	4,867.87	39 %
3839	Miscellaneous Revenues	2,975.00	3,025.00	0.00	-3,025.00	** %
	Account Group Total:	**82,483.48**	**772,773.05**	**1,471,620.00**	**698,846.95**	**53 %**
	Fund Total:	**82,483.48**	**772,773.05**	**1,471,620.00**	**698,846.95**	**53 %**
15 Cultural & Recreation Fund						
3000						
3341	Special Events	175.00	739.00	1,600.00	861.00	46 %
3342	Facility Rental	2,559.50	10,184.50	14,000.00	3,815.50	73 %
3343	Program Fees	42.00	1,322.00	9,030.00	7,708.00	15 %
3344	User Fees	100.00	4,100.00	8,398.00	4,298.00	49 %
3345	Other Park Revenue - Other	0.00	697.00	900.00	203.00	77 %
	Account Group Total:	**2,876.50**	**17,042.50**	**33,928.00**	**16,885.50**	**50 %**
	Fund Total:	**2,876.50**	**17,042.50**	**33,928.00**	**16,885.50**	**50 %**
	Grand Total:	**85,359.98**	**789,815.55**	**1,505,548.00**	**715,732.45**	**52 %**

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
October 2016

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 General Fund						
4000 OPERATING EXPENSES						
4100 Administrative						
October Administrative Salaries	15,429.72	67,979.68	203,000.00	203,000.00	135,020.32	32 %
1008 Medicare Expense	101.80	858.07	3,600.00	3,600.00	2,741.93	24 %
1009 Social Security Expense	435.28	3,668.91	13,500.00	13,500.00	9,831.09	27 %
1010 Retirement Expense	530.33	4,754.55	13,500.00	13,500.00	8,745.45	35 %
1011 Health/Dental/Vision	2,700.83	21,729.20	66,000.00	66,000.00	44,270.80	33 %
1013 Life Insurance	51.66	413.28	1,320.00	1,320.00	906.72	31 %
1014 Worker Comp	0.00	1,033.32	1,000.00	1,000.00	-33.32	103 %
1015 Unemployment	6.88	89.84	600.00	600.00	510.16	15 %
1016 Disability Insurance	40.18	321.44	1,000.00	1,000.00	678.56	32 %
1017 457b Contribution	286.76	2,571.89	7,500.00	7,500.00	4,928.11	34 %
1035 Property Taxes	0.00	629.37	720.00	720.00	90.63	87 %
1081 Accounting	2,532.86	31,643.95	65,100.00	65,100.00	33,456.05	49 %
1082 Consulting	618.75	1,334.75	25,000.00	25,000.00	23,665.25	5 %
1084 Animal Control	3,928.75	3,928.75	18,000.00	18,000.00	14,071.25	22 %
1090 Legal Fees	3,268.33	19,883.12	40,000.00	40,000.00	20,116.88	50 %
1091 Tax Collection Fees	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
1095 Well Monitoring	0.00	5,000.00	5,000.00	5,000.00	0.00	100 %
2610 Office Supplies	109.32	727.48	3,675.00	3,675.00	2,947.52	20 %
2611 Postage and Delivery	0.00	50.40	525.00	525.00	474.60	10 %
3100 Travel	0.00	0.00	525.00	525.00	525.00	0 %
3101 Travel-Administrative	326.58	326.58	2,100.00	2,100.00	1,773.42	16 %
3120 Mileage Reimbursement	0.00	618.90	1,500.00	1,500.00	881.10	41 %
3150 Education	0.00	3,075.00	5,000.00	5,000.00	1,925.00	62 %
3210 Communications	357.67	1,397.51	6,000.00	6,000.00	4,602.49	23 %
3320 Web Hosting Fees	0.00	0.00	1,200.00	1,200.00	1,200.00	0 %
3700 Advertising	520.56	1,862.34	6,000.00	6,000.00	4,137.66	31 %
3950 Dues and Subscriptions	0.00	18,947.00	21,000.00	21,000.00	2,053.00	90 %
3960 Bank and Merchant Fees	0.00	194.75	1,200.00	1,200.00	1,005.25	16 %
3990 Miscellaneous	56.00	56.00	500.00	500.00	444.00	11 %
4210 Board of Adjustment	0.00	0.00	1,200.00	1,200.00	1,200.00	0 %
4220 Historic Preservation Commission	991.44	3,416.44	12,500.00	12,500.00	9,083.56	27 %
4230 Ordinance Conversion	2,040.45	2,040.45	5,000.00	5,000.00	2,959.55	41 %
4240 Planning & Zoning Board	0.00	0.00	2,000.00	2,000.00	2,000.00	0 %
4300 Equipment Lease	120.81	628.74	2,400.00	2,400.00	1,771.26	26 %
4500 Liability Insurance	0.00	5,482.72	8,000.00	8,000.00	2,517.28	69 %
Account Total:	**27,140.10**	**204,664.43**	**550,165.00**	**550,165.00**	**345,500.57**	**37 %**
Account Group Total:	**27,140.10**	**204,664.43**	**550,165.00**	**550,165.00**	**345,500.57**	**37 %**
5000 Building and Grounds						
5000 Building and Grounds						
1083 Security Monitoring	0.00	75.00	600.00	600.00	525.00	13 %
2110 Furnishings	0.00	62.52	5,000.00	5,000.00	4,937.48	1 %
3310 Electricity	1,133.13	4,878.39	18,900.00	18,900.00	14,021.61	26 %
3510 Repairs & Maintenance	1,263.20	3,611.44	8,000.00	8,000.00	4,388.56	45 %
3515 Cleaning	290.00	1,160.00	4,800.00	4,800.00	3,640.00	24 %

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
October 2016

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 General Fund						
Account Total:	2,686.33	9,787.35	37,300.00	37,300.00	27,512.65	26 %
Account Group Total:	2,686.33	9,787.35	37,300.00	37,300.00	27,512.65	26 %
Fund Total:	29,826.43	214,451.78	587,465.00	587,465.00	373,013.22	37 %
15 Cultural & Recreation Fund						
6000						
6200 Cultural and Recreation Expense						
1004 Salary-Other	5,939.57	55,002.26	157,437.00	157,437.00	102,434.74	35 %
1008 Medicare Expense	86.12	797.56	2,646.00	2,646.00	1,848.44	30 %
1009 Social Security Expense	368.25	3,410.13	10,000.00	10,000.00	6,589.87	34 %
1010 Retirement Expense	398.36	3,563.25	10,584.00	10,584.00	7,020.75	34 %
1011 Health/Dental/Vision	1,363.50	10,969.50	31,680.00	31,680.00	20,710.50	35 %
1013 Life Insurance	35.70	285.60	1,000.00	1,000.00	714.40	29 %
1014 Worker Comp	0.00	2,657.11	3,000.00	3,000.00	342.89	89 %
1015 Unemployment	8.22	226.47	800.00	800.00	573.53	28 %
1016 Disability Insurance	33.28	266.24	1,000.00	1,000.00	733.76	27 %
1017 457b Contribution	136.66	1,220.93	5,000.00	5,000.00	3,779.07	24 %
3500 Operations and Maintenance	3,917.85	28,672.08	121,545.00	121,545.00	92,872.92	24 %
3833 Contributions to Other Agencies	1,124.00	1,124.00	7,000.00	7,000.00	5,876.00	16 %
3981 Special Events	3,624.36	7,200.03	13,000.00	13,000.00	5,799.97	55 %
4500 Liability Insurance	0.00	5,482.72	8,200.00	8,200.00	2,717.28	67 %
Account Total:	17,035.87	120,877.88	372,892.00	372,892.00	252,014.12	32 %
Account Group Total:	17,035.87	120,877.88	372,892.00	372,892.00	252,014.12	32 %
Fund Total:	17,035.87	120,877.88	372,892.00	372,892.00	252,014.12	32 %
91 Capital Expenses						
6000						
6300 Capital Expenses						
5210 Capital Exp - GIS, Computer, etc	0.00	0.00	30,000.00	30,000.00	30,000.00	0 %
5500 Capital Outlay-Equipment	0.00	5,639.02	33,500.00	33,500.00	27,860.98	17 %
5700 Capital Outlay-Land and Improvements	0.00	0.00	223,054.00	223,054.00	223,054.00	0 %
5910 Captial Outlay-Sidewaks	20,000.00	20,000.00	0.00	40,000.00	20,000.00	50 %
Account Total:	20,000.00	25,639.02	286,554.00	326,554.00	300,914.98	8 %
Account Group Total:	20,000.00	25,639.02	286,554.00	326,554.00	300,914.98	8 %
Fund Total:	20,000.00	25,639.02	286,554.00	326,554.00	300,914.98	8 %
Grand Total:	66,862.30	360,968.68	1,246,911.00	1,286,911.00	925,942.32	28 %

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
October 2016

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3110 Planning and Zoning Fees						
CR 302 1	Batch #: 10184		10/16		6,000.00	
CR 308 1	Batch #: 10188		10/16		550.00	
	Account Total:		2,750.00 CR		6,550.00	9,300.00 CR
3210 Property Tax Receipts						
RV 265 1	Tax N Tags		10/16		8,073.24	
RV 265 2	Property Taxes		10/16		20,316.31	
	Account Total:		526,867.44 CR		28,389.55	555,256.99 CR
3230 Sales Tax Receipts						
RV 281 1	Sales and Use Tax		10/16		17,670.50	
	Account Total:		61,990.69 CR		17,670.50	79,661.19 CR
3325 ABC Distribution						
CR 305 1	Batch #: 10187		10/16		26,565.00	
	Account Total:		18,509.00 CR		26,565.00	45,074.00 CR
3831 Interest Earnings						
RV 277 1			10/16		167.03	
RV 279 1	Bank of NC CD Interest		10/16		166.40	
	Account Total:		2,798.70 CR		333.43	3,132.13 CR
3839 Miscellaneous Revenues						
CL 1315 1	80% of CMT Penalty	GUILFORD COUNTY BOARD OF E	10/16	11,900.00		
RV 266 1	CMT Penalty		10/16		14,875.00	
	Account Total:		50.00 CR	11,900.00	14,875.00	3,025.00 CR
4100 Administrative						
1001 Salary-Governing Body						
PR 161001 3	Payroll Expenditure					
1002 Salary-Town Administrator						
PR 160906 3	Payroll Expenditure					
PR 161000 3	Payroll Expenditure					
1003 Salary-Town Clerk						
PR 160906 4	Payroll Expenditure					
PR 161000 4	Payroll Expenditure					

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
October 2016

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1005 Salary-Planning Director						
PR 160906 5	Payroll Expenditure					
PR 161000 5	Payroll Expenditure	October Administrative Salaries		15,429.72		
1008 Medicare Expense						
PR 160906 6	Employer Contributions		10/16	90.20		
PR 161000 6	Employer Contributions		10/16	90.20		
PR 161001 4	Employer Contributions		10/16	11.60		
	Object Total:		666.07 DB	192.00		858.07 DB
1009 Social Security Expense						
PR 160906 7	Employer Contributions		10/16	385.68		
PR 161000 7	Employer Contributions		10/16	385.68		
PR 161001 5	Employer Contributions		10/16	49.60		
	Object Total:		2,847.95 DB	820.96		3,668.91 DB
1010 Retirement Expense						
PR 160906 8	Employer Contributions		10/16	530.33		
PR 161000 8	Employer Contributions		10/16	530.33		
	Object Total:		3,693.89 DB	1,060.66		4,754.55 DB
1011 Health/Dental/Vision						
PR 160906 9	Employer Contributions		10/16	2,700.83		
PR 161000 9	Employer Contributions		10/16	2,700.83		
	Object Total:		16,327.54 DB	5,401.66		21,729.20 DB
1013 Life Insurance						
PR 160906 10	Employer Contributions		10/16	51.66		
PR 161000 10	Employer Contributions		10/16	51.66		
	Object Total:		309.96 DB	103.32		413.28 DB
1015 Unemployment						
PR 161001 6	Employer Contributions		10/16	6.88		
	Object Total:		82.96 DB	6.88		89.84 DB
1016 Disability Insurance						
PR 160906 11	Employer Contributions		10/16	40.18		
PR 161000 11	Employer Contributions		10/16	40.18		
	Object Total:		241.08 DB	80.36		321.44 DB
1017 457b Contribution						
PR 160906 12	Employer Contributions		10/16	286.76		
PR 161000 12	Employer Contributions		10/16	286.76		
	Object Total:		1,998.37 DB	573.52		2,571.89 DB
1081 Accounting						
CL 1286 2	35455 September	SAMUEL K. ANDERS, CPA, MSA	10/16	2,532.86		
	Object Total:		29,111.09 DB	2,532.86		31,643.95 DB
1082 Consulting						
CL 1309 1	July-Sept	GUILFORD COUNTY EMERGENCY	10/16	618.75		
	Object Total:		716.00 DB	618.75		1,334.75 DB
1084 Animal Control						
CL 1282 1	06HDF12459 Quarterly Animal Control	GUILFORD COUNTY	10/16	3,928.75		
	Object Total:			3,928.75		3,928.75 DB

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Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
October 2016

Fund/Account/ Doc/Line #				Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund									
4100 Administrative									
1090 Legal Fees									
CL	1293	1	15732	September	SPARROW DENNIS & MEDLIN,	10/16	3,268.33		
				Object Total:		16,614.79 DB	3,268.33		19,883.12 DB
2610 Office Supplies									
CL	1284	1	45353730	Flyers and Copies for He	OFFICE DEPOT	10/16	41.35		
CL	1314	7	Lowes Foods		CARD SERVICES CENTER	10/16	20.97		
CL	1314	10	USPS Stamps		CARD SERVICES CENTER	10/16	47.00		
				Object Total:		618.16 DB	109.32		727.48 DB
3101 Travel-Administrative									
CL	1314	2	Five Guys		CARD SERVICES CENTER	10/16	10.08		
CL	1314	3	Outback		CARD SERVICES CENTER	10/16	19.50		
CL	1314	6	Staybridge Suites		CARD SERVICES CENTER	10/16	297.00		
				Object Total:			326.58		326.58 DB
3210 Communications									
CL	1302	1	1701529		NORTH STATE	10/16	357.67		
				Object Total:		1,039.84 DB	357.67		1,397.51 DB
3700 Advertising									
CL	1280	1	4003106	Legal Advertising	NEWS & RECORD	10/16	408.56		
CL	1287	1	93016C4	Public Notice Ad	NORTHWEST OBSERVER	10/16	112.00		
				Object Total:		1,341.78 DB	520.56		1,862.34 DB
3990 Miscellaneous									
CL	1314	9	OR Florist		CARD SERVICES CENTER	10/16	56.00		
				Object Total:			56.00		56.00 DB
4220 Historic Preservation Commission									
CL	1283	1	93016H34	HPC Advertising	PS COMMUNICATIONS	10/16	539.00		
CL	1303	1	HPC Poster		Kristin Kubly	10/16	21.34		
CL	1311	2	HPC Ad		NORTHWEST OBSERVER	10/16	431.10		
				Object Total:		2,425.00 DB	991.44		3,416.44 DB
4230 Ordinance Conversion									
CL	1281	1	275927	Copies of Supplement #10	MUNICIPAL CODE CORPORATION	10/16	2,040.45		
				Object Total:			2,040.45		2,040.45 DB
4300 Equipment Lease									
CL	1297	1	19545436	Copier Lease	MODERN IMPRESSIONS	10/16	120.81		
				Object Total:		507.93 DB	120.81		628.74 DB
				Account Total:		131,092.37 DB	38,540.60		169,632.97 DB
5000 Building and Grounds									
3310 Electricity									
CL	1291	1	4501 Peeples Road		DUKE ENERGY	10/16	25.21		
CL	1291	2	3100 Oak Ridge Road		DUKE ENERGY	10/16	29.54		
CL	1298	1	8315 Linville Rd		DUKE ENERGY	10/16	1,051.04		
CL	1298	2	1611 Oak Ridge Rd		DUKE ENERGY	10/16	27.34		
				Object Total:		3,745.26 DB	1,133.13		4,878.39 DB
3510 Repairs & Maintenance									
CL	1278	1	Mowing		ANIBAL RODRIGUEZ	10/16	150.00		
CL	1279	1	78866526	Fire Alarm Testing/Insp	SIMPLEXGRINNELL	10/16	1,032.20		
CL	1288	1	2081IN	October Plants	SEDGEFIELD INTERIOR LANDSC	10/16	81.00		
				Object Total:		2,348.24 DB	1,263.20		3,611.44 DB

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Town of Oak Ridge
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October 2016

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
5000 Building and Grounds						
3515 Cleaning						
CL 1295 1	Cleaning	AT YOUR SERVICES CLEANING	10/16	290.00		
	Object Total:		870.00 DB	290.00		1,160.00 DB
	Account Total:		6,963.50 DB	2,686.33		9,649.83 DB
	Fund Total:			53,126.93	94,383.48	

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Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
October 2016

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3341 Special Events						
CR 304 1	Batch #: 10185		10/16		150.00	
CR 307 1	Batch #: 10187		10/16		25.00	
	Account Total:		564.00 CR		175.00	739.00 CR
3342 Facility Rental						
CL 1307 1	Refund of Shelter Resv	Patricia Hyatt	10/16	37.50		
CR 298 1	Batch #: 10181		10/16		450.00	
CR 299 1	Batch #: 10182		10/16		265.00	
CR 301 1	Batch #: 10184		10/16		1,063.25	
CR 303 1	Batch #: 10185		10/16		818.75	
	Account Total:		7,625.00 CR	37.50	2,597.00	10,184.50 CR
3343 Program Fees						
CR 306 1	Batch #: 10187		10/16		42.00	
	Account Total:		1,280.00 CR		42.00	1,322.00 CR
3344 User Fees						
CR 300 1	Batch #: 10182		10/16		100.00	
	Account Total:		4,000.00 CR		100.00	4,100.00 CR
6200 Cultural and Recreation Expense						
1004 Salary-Other						
PR 160906 15	Payroll Expenditure		10/16	6,014.57		
PR 161000 15	Payroll Expenditure		10/16	5,939.57		
	Object Total:		43,048.12 DB	11,954.14		55,002.26 DB
1008 Medicare Expense						
PR 160906 16	Employer Contributions		10/16	87.21		
PR 161000 16	Employer Contributions		10/16	86.12		
	Object Total:		624.23 DB	173.33		797.56 DB
1009 Social Security Expense						
PR 160906 17	Employer Contributions		10/16	372.90		
PR 161000 17	Employer Contributions		10/16	368.25		
	Object Total:		2,668.98 DB	741.15		3,410.13 DB
1010 Retirement Expense						
PR 160906 18	Employer Contributions		10/16	404.88		
PR 161000 18	Employer Contributions		10/16	398.36		
	Object Total:		2,760.01 DB	803.24		3,563.25 DB
1011 Health/Dental/Vision						
PR 160906 19	Employer Contributions		10/16	1,363.50		
PR 161000 19	Employer Contributions		10/16	1,363.50		
	Object Total:		8,242.50 DB	2,727.00		10,969.50 DB

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Town of Oak Ridge
Supplementary Schedule 3
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October 2016

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
6200 Cultural and Recreation Expense						
1013 Life Insurance						
PR 160906 20	Employer Contributions		10/16	35.70		
PR 161000 20	Employer Contributions		10/16	35.70		
	Object Total:		214.20 DB	71.40		285.60 DB
1015 Unemployment						
PR 160906 21	Employer Contributions		10/16	7.83		
PR 161000 21	Employer Contributions		10/16	8.22		
	Object Total:		210.42 DB	16.05		226.47 DB
1016 Disability Insurance						
PR 160906 22	Employer Contributions		10/16	33.28		
PR 161000 22	Employer Contributions		10/16	33.28		
	Object Total:		199.68 DB	66.56		266.24 DB
1017 457b Contribution						
PR 160906 23	Employer Contributions		10/16	136.66		
PR 161000 23	Employer Contributions		10/16	136.66		
	Object Total:		947.61 DB	273.32		1,220.93 DB
3500 Operations and Maintenance						
CL 1276 1	4000183 Fuel	QUALITY OIL COMPANY	10/16	364.67		
CL 1289 1	1386-3 Field Maint	SHERWIN-WILLIAMS	10/16	48.45		
CL 1290 1	BA79942 Chalk	BURNETT ATHLETICS, INC	10/16	348.00		
CL 1292 1		LOWE'S	10/16	413.41		
CL 1296 1	346653 Equip Maint	FARMERS FEED AND SEED	10/16	141.51		
CL 1299 1	Amphitheater	DUKE ENERGY	10/16	25.61		
CL 1299 2	Restrooms	DUKE ENERGY	10/16	39.33		
CL 1299 3	6231 Lisa Dr	DUKE ENERGY	10/16	28.17		
CL 1299 4	8326 Linville Rd	DUKE ENERGY	10/16	58.55		
CL 1299 5	6231 Lisa Dr	DUKE ENERGY	10/16	148.45		
CL 1299 6	8300 Linville Rd	DUKE ENERGY	10/16	129.85		
CL 1299 7	8326 Linville Rd	DUKE ENERGY	10/16	91.02		
CL 1300 1	Remove tree at park	Anderson Tree	10/16	850.00		
CL 1300 2	Trimming at Redmon House	Anderson Tree	10/16	1,250.00		
CL 1304 1	63126 Equip Maint	CLARK FARM LAWN & GARDEN	10/16	9.00		
CL 1305 1	1987-8 Field Maint	SHERWIN-WILLIAMS	10/16	48.45		
CL 1306 1	Scorer	MAKAYLA L WILLIAMS	10/16	48.00		
CL 1308 1	358631 Grounds Care	GREEN RESOURCE, LLC	10/16	75.00		
CL 1312 1	149658 Janitorial Supplies	TARHEEL PAPER & SUPPLY CO	10/16	169.92		
CL 1312 2	150002 Janitorial	TARHEEL PAPER & SUPPLY CO	10/16	29.67		
CL 1314 1	BFT	CARD SERVICES CENTER	10/16	298.48		
CL 1314 5	Farmers Hardware	CARD SERVICES CENTER	10/16	19.39		
CL 1314 8	Tonys Citgo	CARD SERVICES CENTER	10/16	6.00		
RV 267 1	Reimbursement from ORYA		10/16		723.08	
	Object Total:		24,754.23 DB	4,640.93	723.08	28,672.08 DB
3833 Contributions to Other Agencies						
CL 1310 1	July-Sept	SENIOR RESOURCES OF GUILFO	10/16	1,124.00		
	Object Total:			1,124.00		1,124.00 DB
3981 Special Events						
CL 1277 1	C20433 Fireworks for RFR (50%)	PYROTECNICO	10/16	2,887.50		
CL 1301 1	Music for Heritage Day	Robert Tilley	10/16	100.00		
CL 1311 1	Heritage Day Ad	NORTHWEST OBSERVER	10/16	286.20		

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Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
October 2016

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
6200 Cultural and Recreation Expense						
3981 Special Events						
CL 1314 4	Higher Bounce	CARD SERVICES CENTER	10/16	350.66		
	Object Total:		3,575.67 DB	3,624.36		7,200.03 DB
	Account Total:		87,245.65 DB	26,215.48	723.08	112,738.05 DB
	Fund Total:			26,252.98	3,637.08	

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Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
October 2016

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
91 Capital Expenses						
6300 Capital Expenses						
5910 Captial Outlay-Sidewaks						
CL 1313 1	Sidewalk	Grounds Management Service	10/16	20,000.00		
	Object Total:			20,000.00		20,000.00 DB
	Account Total:			20,000.00		20,000.00 DB
	Fund Total:			20,000.00	0.00	
	Grand Total:			99,379.91	98,020.56	

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Town of Oak Ridge
Supplementary Schedule 4
Schedule of Assets and Depreciation
Modified Accrual Basis
2016/2017 FY

Asset	Cost as of 7/1/2016	2016/2017 Additions	2016/2017 Disposals	Total	Accumulated Depreciation as of 6/30/16	2016-2017 Depreciation	Accumulated Depreciation as of 6/30/17
Land	1,827,318.03			1,827,318.03		0.00	0.00
8326 Linville Rd	51,100.00			51,100.00	7,455.32	1,863.83	9,319.15
8300 Linville Rd	39,700.00			39,700.00		0.00	0.00
Black Mountain Software	23,035.00			23,035.00	15,122.68	7,678.34	22,801.02
Computer Equipment	19,011.20			19,011.20	14,555.83	1,891.32	16,447.15
Furniture and Fixtures	34,446.25			34,446.25	31,521.17	449.98	31,971.15
Other - Equipment	1,567.00			1,567.00	1,567.00	0.00	1,567.00
Park Structures	514,505.24			514,505.24	102,121.78	15,733.58	117,855.36
Park Land Improvements	2,557,016.91			2,557,016.91	413,196.84	72,774.92	485,971.76
Park Equipment	761,921.14	5,639.02		767,560.16	315,601.97	48,904.20	364,506.17
Sidewalks	24,871.50	20,000.00		44,871.50	7,955.50	2,658.09	10,613.59
Signs	20,365.23			20,365.23	13,442.25	1,297.08	14,739.33
Town Hall	1,578,726.68			1,578,726.68	429,303.83	46,001.20	475,305.03
Total	7,453,584.18	25,639.02	0.00	7,479,223.20	1,351,844.17	199,252.54	1,551,096.71
					Est. Monthly	16,632.16	

Note: Per Auditors' instructions, the two houses on Park property were separated from the Land value on this spreadsheet.
8326 Linville in being depreciated beginning 7/01/12. 8300 Linville is not in use by Town and therefore not depreciated.