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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 August 31, 2017, 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.

September 7, 2017

Town of Oak Ridge
Balance Sheet
Modified Accrual Basis
As of August 31, 2017

ASSETS		
Current Assets		
BB&T Checking		125,280.81
Petty Cash		100.00
BB&T Money Market		333,355.01
Bank of OR Money Market		19,020.32
Bank of NC Money Market		2,332,141.44
BB&T Bond Account		12,900.20
Ad Valorem Tax Receivable		11,115.08
Sales Tax Refund Receivable		15,818.88
Total Current Assets		2,849,731.74
	Total Assets	**2,849,731.74**
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts Payable		0.00
Retirement Contributions Payable		3,620.57
FICA Tax Payable		0.00
FIT W/H Tax Payable		0.00
SIT W/H Tax Payable		1,061.35
Health Insurance Payable		331.16
457b Payable		1,901.48
Unemployment Payable		20.32
Refundable Bonds		12,900.20
Total Current Liabilities		19,835.08
Other Liabilities		
Deferred Inflows of Resources		11,115.08
	Total Liabilities	30,950.16
Fund Balance		
Fund Balance - Committed - Capital Projects		1,870,093.00
Fund Balance - Restricted		
Stabilization by State Statute		138,635.00
Dog Park		2,227.24
Fund Balance - Unassigned		807,826.34
	Total Fund Balance	2,818,781.58
TOTAL LIABILITIES AND FUND BALANCE		**2,849,731.74**

See Accountant's Compilation Report

Town of Oak Ridge
Statement of Revenues and Expenses
Modified Accural Basis
August 2017

	August '17	July '17-June '18
Revenues		
3110 Planning and Zoning Fees	12,000.00	12,600.00
3210 Property Tax Receipts	59,530.98	67,903.54
3220 Excise Tax Receipts		
3230 Sales Tax Receipts	18,938.68	39,902.89
3250 Solid Waste Disposal Tax Dist.	1,135.25	1,135.25
3261 Telecommunication Services		
3262 Video Programming		
3263 Cable Tax Receipts	3,699.60	3,699.60
3264 Electric Power		
3265 Piped Natural Gas		
3325 ABC Distribution		25,446.00
3341 Special Events	279.25	570.92
3342 Facility Rental	2,445.25	5,204.25
3343 Program Fees	65.00	180.00
3344 User Fees	100.00	100.00
3345 Other Park Revenue - Other		676.00
3350 HPC Donations	1,305.00	2,305.00
3831 Interest Earnings		2,180.25
Total Revenues	99,499.01	161,903.70
Expenses		
4100 Administrative		
Administrative Salaries	6,731.04	33,171.51
1008 Medicare Expense	210.08	417.39
1009 Social Security Expense	898.30	1,784.79
1010 Retirement Expense	1,191.35	2,367.84
1011 Health/Dental/Vision	5,419.94	10,821.60
1013 Life Insurance	103.32	206.64
1014 Worker Comp		1,193.86
1015 Unemployment	8.01	20.20
1016 Disability Insurance	80.36	160.72
1017 457b Contribution	611.17	1,216.40
1035 Property Taxes		816.91
1081 Accounting	8,953.40	11,953.40
1082 Consulting		
1084 Animal Control		
1090 Legal Fees	2,144.21	2,144.21
1091 Tax Collection Fees		
1095 Well Monitoring		
2610 Office Supplies	120.33	455.96
2611 Postage and Delivery	83.00	132.00
3100 Travel		
3101 Travel-Administrative	784.76	784.76
3120 Mileage Reimbursement	330.42	330.42
3150 Education	3,470.00	3,470.00
3210 Communications	608.73	608.73
3320 Web Hosting Fees		
3700 Advertising	120.00	120.00
3950 Dues and Subscriptions		18,760.00
3960 Bank and Merchant Fees		48.00
3990 Miscellaneous	221.84	221.84
4210 Board of Adjustment		
4220 Historic Preservation Commission	734.30	1,734.30

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Town of Oak Ridge
Statement of Revenues and Expenses
Modified Accural Basis
August 2017

4230 Ordinance Conversion		3,077.06
4240 Planning & Zoning Board		
4250 Tree Board		
4300 Equipment Lease	351.35	351.35
4500 Liability Insurance		5,449.19
Total Administrative	43,129.75	101,819.08
5000 Building and Grounds		
1083 Security Monitoring	75.00	75.00
2110 Furnishings		271.60
3310 Electricity	2,353.16	2,431.90
3510 Repairs & Maintenance	1,293.24	2,009.24
3515 Cleaning	580.00	580.00
Total Building and Grounds	4,301.40	5,367.74
6200 Cultural and Recreation Expense		
1004 Salary-Other	13,079.18	25,914.82
1008 Medicare Expense	189.66	375.79
1009 Social Security Expense	810.90	1,606.68
1010 Retirement Expense	813.32	1,618.50
1011 Health/Dental/Vision	2,729.25	5,456.25
1013 Life Insurance	68.46	139.86
1014 Worker Comp		3,069.93
1015 Unemployment	21.65	42.71
1016 Disability Insurance	66.56	133.12
1017 457b Contribution	325.32	647.38
3500 Operations and Maintenance	7,622.38	14,923.94
3833 Contributions to Other Agencies		
3981 Special Events	235.00	846.85
4500 Liability Insurance		5,449.18
Total Cultural and Recreation	25,961.68	60,225.01
6300 Capital Expenses		
5500 Capital Outlay-Equipment	8,233.00	8,692.95
5700 Capital Outlay-Land and Improvements	97,315.56	115,135.22
Total Capital Expenses	105,548.56	123,828.17
Total Expenses	178,941.39	291,240.00
Net Revenues	-79,442.38	-129,336.30

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 August 31, 2017

BB&T	
Checking/Savings	
BB&T Checking	125,280.81
BB&T Money Market	333,355.01
BB&T Bond Account	12,900.20
Total Checking/Savings	471,536.02

Bank of Oak Ridge	
Checking/Savings	
Bank Of OR Money Market	19,020.32
Total Checking/Savings	19,020.32

Bank of North Carolina	
Checking/Savings	
Bank of NC Money Market	2,332,141.44
Total Checking/Savings	2,332,141.44

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
August 2017

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
10 General Fund						
3000						
3110	Planning and Zoning Fees	12,000.00	12,600.00	35,000.00	22,400.00	36 %
3210	Property Tax Receipts	59,530.98	67,903.54	788,782.00	720,878.46	9 %
3220	Excise Tax Receipts	0.00	0.00	30,000.00	30,000.00	0 %
3230	Sales Tax Receipts	18,938.68	39,902.89	187,254.00	147,351.11	21 %
3250	Solid Waste Disposal Tax Dist.	1,135.25	1,135.25	4,400.00	3,264.75	26 %
3261	Telecommunication Services	0.00	0.00	22,000.00	22,000.00	0 %
3262	Video Programming	0.00	0.00	66,000.00	66,000.00	0 %
3263	Cable Tax Receipts	3,699.60	3,699.60	11,000.00	7,300.40	34 %
3264	Electric Power	0.00	0.00	195,000.00	195,000.00	0 %
3265	Piped Natural Gas	0.00	0.00	4,000.00	4,000.00	0 %
3325	ABC Distribution	0.00	25,446.00	124,000.00	98,554.00	21 %
3350	HPC Donations	1,305.00	2,305.00	0.00	-2,305.00	** %
3831	Interest Earnings	0.00	2,180.25	8,000.00	5,819.75	27 %
	Account Group Total:	**96,609.51**	**155,172.53**	**1,475,436.00**	**1,320,263.47**	**11 %**
	Fund Total:	**96,609.51**	**155,172.53**	**1,475,436.00**	**1,320,263.47**	**11 %**
15 Cultural & Recreation Fund						
3000						
3341	Special Events	279.25	570.92	1,600.00	1,029.08	36 %
3342	Facility Rental	2,445.25	5,204.25	15,500.00	10,295.75	34 %
3343	Program Fees	65.00	180.00	7,200.00	7,020.00	3 %
3344	User Fees	100.00	100.00	8,398.00	8,298.00	1 %
3345	Other Park Revenue - Other	0.00	676.00	1,000.00	324.00	68 %
	Account Group Total:	**2,889.50**	**6,731.17**	**33,698.00**	**26,966.83**	**20 %**
	Fund Total:	**2,889.50**	**6,731.17**	**33,698.00**	**26,966.83**	**20 %**
	Grand Total:	**99,499.01**	**161,903.70**	**1,509,134.00**	**1,347,230.30**	**11 %**

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
August 2017

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 General Fund						
4000 OPERATING EXPENSES						
4100 Administrative						
Total Administrative Salaries						
1008 Medicare Expense	210.08	417.39	3,600.00	3,600.00	3,182.61	12 %
1009 Social Security Expense	898.30	1,784.79	13,500.00	13,500.00	11,715.21	13 %
1010 Retirement Expense	1,191.35	2,367.84	15,200.00	15,200.00	12,832.16	16 %
1011 Health/Dental/Vision	5,419.94	10,821.60	65,000.00	65,000.00	54,178.40	17 %
1013 Life Insurance	103.32	206.64	1,320.00	1,320.00	1,113.36	16 %
1014 Worker Comp	0.00	1,193.86	1,400.00	1,400.00	206.14	85 %
1015 Unemployment	8.01	20.20	840.00	840.00	819.80	2 %
1016 Disability Insurance	80.36	160.72	1,000.00	1,000.00	839.28	16 %
1017 457b Contribution	611.17	1,216.40	8,200.00	8,200.00	6,983.60	15 %
1035 Property Taxes	0.00	816.91	720.00	720.00	-96.91	113 %
1081 Accounting	8,953.40	11,953.40	62,000.00	62,000.00	50,046.60	19 %
1082 Consulting	0.00	0.00	30,000.00	30,000.00	30,000.00	0 %
1084 Animal Control	0.00	0.00	18,000.00	18,000.00	18,000.00	0 %
1090 Legal Fees	2,144.21	2,144.21	40,000.00	40,000.00	37,855.79	5 %
1091 Tax Collection Fees	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
1095 Well Monitoring	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
2610 Office Supplies	120.33	455.96	3,500.00	3,500.00	3,044.04	13 %
2611 Postage and Delivery	83.00	132.00	500.00	500.00	368.00	26 %
3100 Travel	0.00	0.00	500.00	500.00	500.00	0 %
3101 Travel-Administrative	784.76	784.76	2,000.00	2,000.00	1,215.24	39 %
3120 Mileage Reimbursement	330.42	330.42	2,000.00	2,000.00	1,669.58	17 %
3150 Education	3,470.00	3,470.00	4,000.00	4,000.00	530.00	87 %
3210 Communications	608.73	608.73	6,000.00	6,000.00	5,391.27	10 %
3320 Web Hosting Fees	0.00	0.00	2,000.00	2,000.00	2,000.00	0 %
3700 Advertising	120.00	120.00	6,000.00	6,000.00	5,880.00	2 %
3950 Dues and Subscriptions	0.00	18,760.00	22,000.00	22,000.00	3,240.00	85 %
3960 Bank and Merchant Fees	0.00	48.00	1,000.00	1,000.00	952.00	5 %
3990 Miscellaneous	221.84	221.84	500.00	500.00	278.16	44 %
4210 Board of Adjustment	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
4220 Historic Preservation Commission	734.30	1,734.30	13,000.00	13,000.00	11,265.70	13 %
4230 Ordinance Conversion	0.00	3,077.06	3,000.00	3,000.00	-77.06	103 %
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	1,000.00	1,000.00	1,000.00	0 %
4300 Equipment Lease	351.35	351.35	2,000.00	2,000.00	1,648.65	18 %
4500 Liability Insurance	0.00	5,449.19	7,800.00	7,800.00	2,350.81	70 %
Account Total:	**43,129.75**	**101,819.08**	**566,780.00**	**566,780.00**	**464,960.92**	**18 %**
Account Group Total:	**43,129.75**	**101,819.08**	**566,780.00**	**566,780.00**	**464,960.92**	**18 %**
5000 Building and Grounds						

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
August 2017

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 General Fund						
5000 Building and Grounds						
1083 Security Monitoring	75.00	75.00	600.00	600.00	525.00	13 %
2110 Furnishings	0.00	271.60	2,000.00	2,000.00	1,728.40	14 %
3310 Electricity	2,353.16	2,431.90	18,000.00	18,000.00	15,568.10	14 %
3510 Repairs & Maintenance	1,293.24	2,009.24	13,000.00	13,000.00	10,990.76	15 %
3515 Cleaning	580.00	580.00	4,200.00	4,200.00	3,620.00	14 %
Account Total:	**4,301.40**	**5,367.74**	**37,800.00**	**37,800.00**	**32,432.26**	**14 %**
Account Group Total:	**4,301.40**	**5,367.74**	**37,800.00**	**37,800.00**	**32,432.26**	**14 %**
Fund Total:	**47,431.15**	**107,186.82**	**604,580.00**	**604,580.00**	**497,393.18**	**18 %**
15 Cultural & Recreation Fund						
6000						
6200 Cultural and Recreation Expense						
1004 Salary-Other	13,079.18	25,914.82	168,000.00	168,000.00	142,085.18	15 %
1008 Medicare Expense	189.66	375.79	2,520.00	2,520.00	2,144.21	15 %
1009 Social Security Expense	810.90	1,606.68	10,500.00	10,500.00	8,893.32	15 %
1010 Retirement Expense	813.32	1,618.50	11,800.00	11,800.00	10,181.50	14 %
1011 Health/Dental/Vision	2,729.25	5,456.25	33,000.00	33,000.00	27,543.75	17 %
1013 Life Insurance	68.46	139.86	860.00	860.00	720.14	16 %
1014 Worker Comp	0.00	3,069.93	4,400.00	4,400.00	1,330.07	70 %
1015 Unemployment	21.65	42.71	1,000.00	1,000.00	957.29	4 %
1016 Disability Insurance	66.56	133.12	800.00	800.00	666.88	17 %
1017 457b Contribution	325.32	647.38	4,000.00	4,000.00	3,352.62	16 %
3500 Operations and Maintenance	7,622.38	14,923.94	122,000.00	122,000.00	107,076.06	12 %
3833 Contributions to Other Agencies	0.00	0.00	7,000.00	7,000.00	7,000.00	0 %
3981 Special Events	235.00	846.85	18,000.00	18,000.00	17,153.15	5 %
4500 Liability Insurance	0.00	5,449.18	7,800.00	7,800.00	2,350.82	70 %
Account Total:	**25,961.68**	**60,225.01**	**391,680.00**	**391,680.00**	**331,454.99**	**15 %**
Account Group Total:	**25,961.68**	**60,225.01**	**391,680.00**	**391,680.00**	**331,454.99**	**15 %**
Fund Total:	**25,961.68**	**60,225.01**	**391,680.00**	**391,680.00**	**331,454.99**	**15 %**
91 Capital Expenses						
6000						
6300 Capital Expenses						
5500 Capital Outlay-Equipment	8,233.00	8,692.95	12,218.00	12,218.00	3,525.05	71 %
5700 Capital Outlay-Land and Improvements	97,315.56	115,135.22	1,038,055.00	1,038,055.00	922,919.78	11 %
Account Total:	**105,548.56**	**123,828.17**	**1,050,273.00**	**1,050,273.00**	**926,444.83**	**12 %**
Account Group Total:	**105,548.56**	**123,828.17**	**1,050,273.00**	**1,050,273.00**	**926,444.83**	**12 %**
Fund Total:	**105,548.56**	**123,828.17**	**1,050,273.00**	**1,050,273.00**	**926,444.83**	**12 %**
Grand Total:	**178,941.39**	**291,240.00**	**2,046,533.00**	**2,046,533.00**	**1,755,293.00**	**14 %**

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
August 2017

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3110 Planning and Zoning Fees						
CR 437 1	Batch #: 10246		8/17		12,000.00	
	Account Total:		**600.00 CR**		**12,000.00**	**12,600.00 CR**
3210 Property Tax Receipts						
RV 380 1	Property Taxes		8/17		2,193.82	
RV 381 1	Tax N Tags		8/17		7,047.45	
RV 381 2	Property Taxes		8/17		50,289.71	
	Account Total:		**8,372.56 CR**		**59,530.98**	**67,903.54 CR**
3230 Sales Tax Receipts						
RV 384 1	Sales Tax		8/17		18,938.68	
	Account Total:		**20,964.21 CR**		**18,938.68**	**39,902.89 CR**
3250 Solid Waste Disposal Tax Dist.						
RV 383 1	Solid Waste Disposal 6/30/17		8/17		1,135.25	
	Account Total:				**1,135.25**	**1,135.25 CR**
3263 Cable Tax Receipts						
CR 433 1	Batch #: 10245		8/17		3,699.60	
	Account Total:				**3,699.60**	**3,699.60 CR**
3350 HPC Donations						
CR 425 1	Batch #: 10242		8/17		275.00	
CR 426 1	Batch #: 10243		8/17		150.00	
CR 428 1	Batch #: 10244		8/17		550.00	
CR 432 1	Batch #: 10245		8/17		25.00	
CR 435 1	Batch #: 10246		8/17		280.00	
CR 439 1	Batch #: 10247		8/17		25.00	
	Account Total:		**1,000.00 CR**		**1,305.00**	**2,305.00 CR**
4100 Administrative						
1001 Salary-Governing Body						
PR 170800 3	Payroll Expenditure					
1002 Salary-Town Administrator						
PR 170805 3	Payroll Expenditure					
PR 170809 3	Payroll Expenditure					
1003 Salary-Town Clerk						
PR 170805 4	Payroll Expenditure					
PR 170808 3	Payroll Expenditure					
PR 170809 4	Payroll Expenditure					

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
August 2017

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1005 Salary-Planning Director						
PR 170805 5	Payroll Expenditure					
PR 170808 4	Payroll Expenditure	Total Administrative Salaries		16,486.63		
PR 170809 5	Payroll Expenditure					
1008 Medicare Expense						
PR 170800 4	Employer Contributions		8/17	11.60		
PR 170805 6	Employer Contributions		8/17	96.42		
PR 170808 5	Employer Contributions		8/17	2.87		
PR 170809 6	Employer Contributions		8/17	99.19		
	Object Total:		207.31 DB	210.08		417.39 DB
1009 Social Security Expense						
PR 170800 5	Employer Contributions		8/17	49.60		
PR 170805 7	Employer Contributions		8/17	412.30		
PR 170808 6	Employer Contributions		8/17	12.29		
PR 170809 7	Employer Contributions		8/17	424.11		
	Object Total:		886.49 DB	898.30		1,784.79 DB
1010 Retirement Expense						
PR 170805 8	Employer Contributions		8/17	580.81		
PR 170808 7	Employer Contributions		8/17	14.87		
PR 170809 8	Employer Contributions		8/17	595.67		
	Object Total:		1,176.49 DB	1,191.35		2,367.84 DB
1011 Health/Dental/Vision						
PR 170805 9	Employer Contributions		8/17	2,700.83		
PR 170809 9	Employer Contributions		8/17	2,719.11		
	Object Total:		5,401.66 DB	5,419.94		10,821.60 DB
1013 Life Insurance						
PR 170805 10	Employer Contributions		8/17	51.66		
PR 170809 10	Employer Contributions		8/17	51.66		
	Object Total:		103.32 DB	103.32		206.64 DB
1015 Unemployment						
PR 170800 6	Employer Contributions		8/17	2.32		
PR 170805 11	Employer Contributions		8/17	4.75		
PR 170808 8	Employer Contributions		8/17	0.37		
PR 170809 11	Employer Contributions		8/17	0.57		
	Object Total:		12.19 DB	8.01		20.20 DB
1016 Disability Insurance						
PR 170805 12	Employer Contributions		8/17	40.18		
PR 170809 12	Employer Contributions		8/17	40.18		
	Object Total:		80.36 DB	80.36		160.72 DB
1017 457b Contribution						
PR 170805 13	Employer Contributions		8/17	299.64		
PR 170808 9	Employer Contributions		8/17	5.95		
PR 170809 13	Employer Contributions		8/17	305.58		
	Object Total:		605.23 DB	611.17		1,216.40 DB

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
August 2017

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1081 Accounting						
CL 1732 1 36720	July Accounting	SAMUEL K. ANDERS, CPA, MSA	8/17	4,953.40		
CL 1752 1 719514	Audit Work	DIXON HUGHES GOODMAN, LLP	8/17	4,000.00		
	Object Total:		3,000.00 DB	8,953.40		11,953.40 DB
1090 Legal Fees						
CL 1733 1 16299	July Legal	SPARROW DENNIS & MEDLIN,	8/17	2,144.21		
	Object Total:			2,144.21		2,144.21 DB
2610 Office Supplies						
CL 1726 1 946572236	Office Supplies	OFFICE DEPOT	8/17	79.39		
CL 1744 13	Lowes - Water/Coffee	CARD SERVICES CENTER	8/17	19.97		
CL 1744 14	Lowes - Water	CARD SERVICES CENTER	8/17	20.97		
	Object Total:		335.63 DB	120.33		455.96 DB
2611 Postage and Delivery						
CL 1744 12	USPS - PO Box Rental	CARD SERVICES CENTER	8/17	83.00		
	Object Total:		49.00 DB	83.00		132.00 DB
3101 Travel-Administrative						
CL 1754 2	Hotel Reimbursement	SANDRA SMITH	8/17	784.76		
	Object Total:			784.76		784.76 DB
3120 Mileage Reimbursement						
CL 1753 1	Mileage Reimbursement	Bruce Oakley	8/17	46.55		
CL 1754 1	Mileage Reimbursement	SANDRA SMITH	8/17	283.87		
	Object Total:			330.42		330.42 DB
3150 Education						
CL 1744 1	Clerks Conference	CARD SERVICES CENTER	8/17	420.00		
CL 1759 1 IN67740	Muni/Cty Administration-	UNC School of Government	8/17	3,050.00		
	Object Total:			3,470.00		3,470.00 DB
3210 Communications						
CL 1738 1	Internet/Voice	TIME WARNER CABLE	8/17	306.67		
CL 1768 1	Phone and Internet	TIME WARNER CABLE	8/17	302.06		
	Object Total:			608.73		608.73 DB
3700 Advertising						
CL 1751 1 I4287	Advertising	Carolina Peacemaker	8/17	120.00		
	Object Total:			120.00		120.00 DB
3990 Miscellaneous						
CL 1744 15	Ben Meadows Fraud Charge	CARD SERVICES CENTER	8/17	204.94		
CL 1744 16	Sunglasswarehouse Fraud Charge	CARD SERVICES CENTER	8/17	16.90		
	Object Total:			221.84		221.84 DB
4220 Historic Preservation Commission						
CL 1741 1	Dues for 2017-2018	GUILFORD COUNTY HISTORIC P	8/17	125.00		
CL 1769 1	2017-1743 HPC Ad	PS COMMUNICATIONS	8/17	609.30		
	Object Total:		1,000.00 DB	734.30		1,734.30 DB
4300 Equipment Lease						
CL 1725 1 256160	Copier	MODERN IMPRESSIONS	8/17	40.74		
CL 1737 1 20987331	Copier Lease	MODERN IMPRESSIONS	8/17	148.29		
CL 1761 1 21144922	Copier	MODERN IMPRESSIONS	8/17	113.17		
CL 1771 1 258026	Copier	Modern Impressions	8/17	49.15		
	Object Total:			351.35		351.35 DB
	Account Total:		29,344.31 DB	43,129.75		72,474.06 DB

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Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
August 2017

Fund/Account/ Doc/Line #				Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund									
5000 Building and Grounds									
1083 Security Monitoring									
CL	1772	1	C40726	Alarm Monitoring	SECURITY CENTRAL	8/17	75.00		
				Object Total:			**75.00**		**75.00 DB**
3310 Electricity									
CL	1739	1	4501 Peeples Road		DUKE ENERGY	8/17	26.60		
CL	1739	2	3100 Oak Ridge Road		DUKE ENERGY	8/17	25.23		
CL	1739	3	8315 Linville Road		DUKE ENERGY	8/17	1,154.71		
CL	1760	1	8315 Linville Road		DUKE ENERGY	8/17	1,119.40		
CL	1760	2	1611 Oak Ridge Road		DUKE ENERGY	8/17	27.22		
				Object Total:		**78.74 DB**	**2,353.16**		**2,431.90 DB**
3510 Repairs & Maintenance									
CL	1728	1	17-07006	Summer Maintenance	Southern Comfort Consultin	8/17	1,087.24		
CL	1740	1	4744-IN	Plant Maint	SEDGEFIELD INTERIOR LANDSC	8/17	81.00		
CL	1762	1	SO049734	Bush Hog Work	GLS Landscaping and Mainte	8/17	125.00		
				Object Total:		**716.00 DB**	**1,293.24**		**2,009.24 DB**
3515 Cleaning									
CL	1727	1	873767	Cleaning	AT YOUR SERVICES CLEANING	8/17	290.00		
CL	1770	1	873774	Cleaning	AT YOUR SERVICES CLEANING	8/17	290.00		
				Object Total:			**580.00**		**580.00 DB**
				Account Total:		**794.74 DB**	**4,301.40**		**5,096.14 DB**
				Fund Total:			**47,431.15**	**96,609.51**	

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Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
August 2017

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3341 Special Events						
CR 431 1	Batch #: 10244		8/17		25.00	
CR 442 1	Batch #: 10247		8/17		254.25	
	Account Total:		**291.67 CR**		**279.25**	**570.92 CR**
3342 Facility Rental						
CR 427 1	Batch #: 10243		8/17		907.50	
CR 429 1	Batch #: 10244		8/17		54.00	
CR 434 1	Batch #: 10245		8/17		155.00	
CR 436 1	Batch #: 10246		8/17		885.00	
CR 440 1	Batch #: 10247		8/17		443.75	
	Account Total:		**2,759.00 CR**		**2,445.25**	**5,204.25 CR**
3343 Program Fees						
CR 430 1	Batch #: 10244		8/17		20.00	
CR 441 1	Batch #: 10247		8/17		45.00	
	Account Total:		**115.00 CR**		**65.00**	**180.00 CR**
3344 User Fees						
CR 438 1	Batch #: 10246		8/17		100.00	
	Account Total:				**100.00**	**100.00 CR**
6200 Cultural and Recreation Expense						
1004 Salary-Other						
PR 170805 16	Payroll Expenditure		8/17	6,113.55		
PR 170808 12	Payroll Expenditure		8/17	108.54		
PR 170809 16	Payroll Expenditure		8/17	6,857.09		
	Object Total:		**12,835.64 DB**	**13,079.18**		**25,914.82 DB**
1008 Medicare Expense						
PR 170805 17	Employer Contributions		8/17	88.66		
PR 170808 13	Employer Contributions		8/17	1.57		
PR 170809 17	Employer Contributions		8/17	99.43		
	Object Total:		**186.13 DB**	**189.66**		**375.79 DB**
1009 Social Security Expense						
PR 170805 18	Employer Contributions		8/17	379.03		
PR 170808 14	Employer Contributions		8/17	6.72		
PR 170809 18	Employer Contributions		8/17	425.15		
	Object Total:		**795.78 DB**	**810.90**		**1,606.68 DB**
1010 Retirement Expense						
PR 170805 19	Employer Contributions		8/17	398.52		
PR 170808 15	Employer Contributions		8/17	8.14		
PR 170809 19	Employer Contributions		8/17	406.66		
	Object Total:		**805.18 DB**	**813.32**		**1,618.50 DB**

Town of Oak Ridge
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Modified Accrual Basis
August 2017

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
6200 Cultural and Recreation Expense						
1011 Health/Dental/Vision						
PR 170805 20	Employer Contributions		8/17	1,363.50		
PR 170809 20	Employer Contributions		8/17	1,365.75		
	Object Total:		**2,727.00 DB**	**2,729.25**		**5,456.25 DB**
1013 Life Insurance						
PR 170805 21	Employer Contributions		8/17	35.70		
PR 170809 21	Employer Contributions		8/17	32.76		
	Object Total:		**71.40 DB**	**68.46**		**139.86 DB**
1015 Unemployment						
PR 170805 22	Employer Contributions		8/17	9.71		
PR 170808 16	Employer Contributions		8/17	0.20		
PR 170809 22	Employer Contributions		8/17	11.74		
	Object Total:		**21.06 DB**	**21.65**		**42.71 DB**
1016 Disability Insurance						
PR 170805 23	Employer Contributions		8/17	33.28		
PR 170809 23	Employer Contributions		8/17	33.28		
	Object Total:		**66.56 DB**	**66.56**		**133.12 DB**
1017 457b Contribution						
PR 170805 24	Employer Contributions		8/17	159.40		
PR 170808 17	Employer Contributions		8/17	3.26		
PR 170809 24	Employer Contributions		8/17	162.66		
	Object Total:		**322.06 DB**	**325.32**		**647.38 DB**
3500 Operations and Maintenance						
CL 1729 1	77750 Equip Maint and Repair	CLARK FARM LAWN & GARDEN	8/17	163.90		
CL 1734 1	4000183 Fuel	QUALITY OIL COMPANY	8/17	488.55		
CL 1736 1	4487-6 Field Maint	SHERWIN-WILLIAMS	8/17	50.85		
CL 1742 1	24343 Trophies and Plates	Signs & Trophies, LLC	8/17	34.00		
CL 1743 1	Grounds Care/Janitorial	LOWE'S	8/17	680.07		
CL 1744 2	Rite Aid-Grounds Care	CARD SERVICES CENTER	8/17	19.26		
CL 1744 3	SiteOne-Grounds Care	CARD SERVICES CENTER	8/17	99.09		
CL 1744 4	Autozone	CARD SERVICES CENTER	8/17	66.56		
CL 1744 5	Advance Auto	CARD SERVICES CENTER	8/17	28.95		
CL 1744 6	Oreilly Auto	CARD SERVICES CENTER	8/17	5.49		
CL 1744 7	Farmers Hardware	CARD SERVICES CENTER	8/17	5.95		
CL 1744 8	CVS	CARD SERVICES CENTER	8/17	19.28		
CL 1744 9	Grainger	CARD SERVICES CENTER	8/17	39.73		
CL 1744 10	Pine Hall Brick	CARD SERVICES CENTER	8/17	92.00		
CL 1744 11	NCRPA Dues	CARD SERVICES CENTER	8/17	65.00		
CL 1746 1	170370 Janitorial	Dog Waste Depot	8/17	324.00		
CL 1747 1	375731 Equip Repair	FARMERS FEED AND SEED	8/17	179.22		
CL 1748 1	Rec Programs	MAKAYLA L WILLIAMS	8/17	64.00		
CL 1749 1	17-0603 Service in Bathrooms	ALL-STAR PLUMBING	8/17	325.00		
CL 1750 1	Shirts-Rec Programs	ALAMO PRIDE LLC	8/17	217.48		
CL 1755 1	418405 Grounds care	GREEN RESOURCE, LLC	8/17	84.00		
CL 1755 2	420009 Grounds care	GREEN RESOURCE, LLC	8/17	575.00		
CL 1756 1	167160 Janitorial Supplies	TARHEEL PAPER & SUPPLY CO	8/17	199.59		
CL 1757 1	5380714 Grounds Care	SMITH TURF & IRRIGATION	8/17	113.96		
CL 1758 1	745/746 Equip Repair and Maint	CLARK FARM LAWN & GARDEN	8/17	231.00		
CL 1763 1	Town Park Lights	DUKE ENERGY	8/17	553.40		

Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
August 2017

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	1763	2	Restrooms at Park	DUKE ENERGY	8/17	36.39		
CL	1763	3	Ampitheater	DUKE ENERGY	8/17	26.34		
CL	1763	4	6231 Lisa Drive	DUKE ENERGY	8/17	897.01		
CL	1763	5	6231 Lisa Drive	DUKE ENERGY	8/17	27.45		
CL	1763	6	8326 Linville Road	DUKE ENERGY	8/17	71.89		
CL	1763	7	6231 Lisa Drive	DUKE ENERGY	8/17	139.86		
CL	1763	8	8300 Linville Rd	DUKE ENERGY	8/17	154.61		
CL	1763	9	8326 Linville Rd	DUKE ENERGY	8/17	101.38		
CL	1764	1	143542 Rec Programs-Booking/ump	Jeff Tucker	8/17	750.00		
CL	1765	1	5467-7 Field Maintenance	SHERWIN-WILLIAMS	8/17	50.85		
CL	1775	1	802117 Septic System Inspection	Eco-Environmental Manageme	8/17	275.00		
CL	1776	1	5762-1 Field Maintenance	SHERWIN-WILLIAMS	8/17	50.85		
CL	1778	1	5389874 Equip Repair and Maint	SMITH TURF & IRRIGATION	8/17	315.42		
			Object Total:		7,301.56 DB	7,622.38		14,923.94 DB
3981 Special Events								
CL	1730	1	71417C9 MIP Advertising	NORTHWEST OBSERVER	8/17	35.00		
CL	1735	1	MIP Band	SANDRA SMITH	8/17	200.00		
			Object Total:		611.85 DB	235.00		846.85 DB
			Account Total:		25,744.22 DB	25,961.68		51,705.90 DB
			Fund Total:			25,961.68	2,889.50	

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Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
August 2017

Fund/Account/ Doc/Line #				Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
91 Capital Expenses									
6300 Capital Expenses									
5500 Capital Outlay-Equipment									
CL	1745	1	54769	Golf Cart	BRAD'S GOLF CARS INC.	8/17	4,725.00		
CL	1774	1	5385939	Seed Box for Aerivator	SMITH TURF & IRRIGATION	8/17	3,508.00		
				Object Total:		459.95 DB	8,233.00		8,692.95 DB
5700 Capital Outlay-Land and Improvements									
CL	1773	1	811655	Phase II Parking Lot Tes	S&ME, INC.	8/17	711.50		
CL	1777	1	3	Park Phase II	P&S Grading, LLC	8/17	96,154.06		
CL	1779	1	11510	Locate West Playground	Precise Locate, Inc.	8/17	450.00		
				Object Total:		17,819.66 DB	97,315.56		115,135.22 DB
				Account Total:		18,279.61 DB	105,548.56		123,828.17 DB
				Fund Total:			105,548.56	0.00	
				Grand Total:			178,941.39	99,499.01	

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Town of Oak Ridge
Supplementary Schedule 4
Schedule of Assets and Depreciation
Modified Accrual Basis
2017/2018 FY

Asset	Cost as of 7/1/2017	2017/2018 Additions	2017/2018 Disposals	Total	Accumulated Depreciation as of 6/30/17	2017-2018 Depreciation	Accumulated Depreciation as of 6/30/18
Land	1,827,318.03			1,827,318.03		0.00	0.00
8326 Linville Rd	51,100.00			51,100.00	9,319.15	1,863.83	11,182.98
8300 Linville Rd	39,700.00			39,700.00		0.00	0.00
Black Mountain Software	23,035.00			23,035.00	22,801.02	0.00	22,801.02
Computer Equipment	26,942.42			26,942.42	17,595.82	3,314.34	20,910.16
Furniture and Fixtures	34,446.25			34,446.25	31,971.15	449.98	32,421.13
Other - Equipment	16,542.10			16,542.10	2,101.84	2,139.20	4,241.04
Park Structures	514,505.24			514,505.24	117,855.36	23,847.20	141,702.56
Park Land Improvements	2,557,016.91			2,557,016.91	485,971.76	64,918.44	550,890.20
Park Equipment	767,560.16	8,692.95		776,253.11	366,117.31	49,167.39	415,284.70
Sidewalks	63,954.93			63,954.93	10,772.61	4,263.66	15,036.27
Signs	20,365.23			20,365.23	14,739.33	1,297.08	16,036.41
Town Hall	1,578,726.68			1,578,726.68	475,305.03	46,001.20	521,306.23
Total	7,521,212.95	8,692.95	0.00	7,529,905.90	1,554,550.38	197,262.32	1,751,812.70
					Est. Monthly	16,438.53	

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.