

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

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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 July 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.

August 2, 2017

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

**ASSETS**

Current Assets

BB&T Checking	205,629.04
Petty Cash	100.00
BB&T Money Market	333,156.76
Bank of OR Money Market	19,022.51
Bank of NC Money Market	2,330,160.25
BB&T Bond Account	12,900.20
Ad Valorem Tax Receivable	11,115.08
Sales Tax Refund Receivable	14,845.41
Total Current Assets	<u>2,926,929.25</u>

Total Assets 2,926,929.25

**LIABILITIES AND NET ASSETS**

Current Liabilities

Accounts Payable	0.00
Retirement Contributions Payable	3,579.15
FICA Tax Payable	0.00
FIT W/H Tax Payable	0.00
SIT W/H Tax Payable	1,045.35
Health Insurance Payable	317.45
457b Payable	1,889.65
Unemployment Payable	-9.34
Refundable Bonds	12,900.20
Total Current Liabilities	<u>19,722.46</u>

Other Liabilities

Deferred Inflows of Resources	11,115.08
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Total Liabilities 30,837.54

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	885,136.47
Total Fund Balance	<u>2,896,091.71</u>

**TOTAL LIABILITIES AND FUND BALANCE 2,926,929.25**

**Town of Oak Ridge  
Statement of Revenues and Expenses  
Modified Accrual Basis  
July 2017**

	July '17	July '17-June'18
<b>Revenues</b>		
3110 Planning and Zoning Fees	600.00	600.00
3210 Property Tax Receipts	8,372.56	8,372.56
3220 Excise Tax Receipts		
3230 Sales Tax Receipts	20,964.21	20,964.21
3250 Solid Waste Disposal Tax Dist.		
3261 Telecommunication Services		
3262 Video Programming		
3263 Cable Tax Receipts		
3264 Electric Power		
3265 Piped Natural Gas		
3325 ABC Distribution	25,446.00	25,446.00
3341 Special Events	291.67	291.67
3342 Facility Rental	2,759.00	2,759.00
3343 Program Fees	115.00	115.00
3344 User Fees		
3345 Other Park Revenue - Other	676.00	676.00
3350 HPC Donations	1,000.00	1,000.00
3831 Interest Earnings		
Total Revenues	60,224.44	60,224.44
<b>Expenses</b>		
<b>4100 Administrative</b>		
1001 Salary-Governing Body	800.00	800.00
1002 Salary-Town Administrator	6,731.04	6,731.04
1003 Salary-Town Clerk	3,950.52	3,950.52
1005 Salary-Planning Director	5,005.07	5,005.07
1008 Medicare Expense	207.31	207.31
1009 Social Security Expense	886.49	886.49
1010 Retirement Expense	1,176.49	1,176.49
1011 Health/Dental/Vision	5,401.66	5,401.66
1013 Life Insurance	103.32	103.32
1014 Worker Comp	1,193.86	1,193.86
1015 Unemployment	12.19	12.19
1016 Disability Insurance	80.36	80.36
1017 457b Contribution	605.23	605.23
1035 Property Taxes	816.91	816.91
1081 Accounting	3,000.00	3,000.00
1082 Consulting		
1084 Animal Control		
1090 Legal Fees		
1091 Tax Collection Fees		
1095 Well Monitoring		
2610 Office Supplies	335.63	335.63
2611 Postage and Delivery	49.00	49.00
3100 Travel		
3101 Travel-Administrative		
3120 Mileage Reimbursement		
3150 Education		
3210 Communications		
3320 Web Hosting Fees		
3700 Advertising		
3950 Dues and Subscriptions	18,760.00	18,760.00
3960 Bank and Merchant Fees		
3990 Miscellaneous		
4210 Board of Adjustment		

**Town of Oak Ridge**  
**Statement of Revenues and Expenses**  
**Modified Accrual Basis**  
**July 2017**

4220 Historic Preservation Commission	1,000.00	1,000.00
4230 Ordinance Conversion	3,077.06	3,077.06
4240 Planning & Zoning Board		
4250 Tree Board		
4300 Equipment Lease		
4500 Liability Insurance	5,449.19	5,449.19
Total Administrative	<u>58,641.33</u>	<u>58,641.33</u>
<b>5000 Building and Grounds</b>		
1083 Security Monitoring		
2110 Furnishings	271.60	271.60
3310 Electricity	78.74	78.74
3510 Repairs & Maintenance	716.00	716.00
3515 Cleaning		
Total Building and Grounds	<u>1,066.34</u>	<u>1,066.34</u>
<b>6200 Cultural and Recreation Expense</b>		
1004 Salary-Other	12,835.64	12,835.64
1008 Medicare Expense	186.13	186.13
1009 Social Security Expense	795.78	795.78
1010 Retirement Expense	805.18	805.18
1011 Health/Dental/Vision	2,727.00	2,727.00
1013 Life Insurance	71.40	71.40
1014 Worker Comp	3,069.93	3,069.93
1015 Unemployment	21.06	21.06
1016 Disability Insurance	66.56	66.56
1017 457b Contribution	322.06	322.06
3500 Operations and Maintenance	7,301.56	7,301.56
3833 Contributions to Other Agencies		
3981 Special Events	611.85	611.85
4500 Liability Insurance	5,449.18	5,449.18
Total Cultural and Recreation	<u>34,263.33</u>	<u>34,263.33</u>
<b>6300 Capital Expenses</b>		
5500 Capital Outlay-Equipment	459.95	459.95
5700 Capital Outlay-Land and Improvements	17,819.66	17,819.66
Total Capital	<u>18,279.61</u>	<u>18,279.61</u>
Total Expenses	<u>112,250.61</u>	<u>112,250.61</u>
Net Revenues	<u>-52,026.17</u>	<u>-52,026.17</u>

**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 July 31, 2017**

<u>BB&amp;T</u>	
<b>Checking/Savings</b>	
BB&T Checking	205,629.04
BB&T Money Market	333,156.76
BB&T Bond Account	<u>12,900.20</u>
<b>Total Checking/Savings</b>	<u><u>551,686.00</u></u>

<u>Bank of Oak Ridge</u>	
<b>Checking/Savings</b>	
Bank Of OR Money Market	<u>19,022.51</u>
<b>Total Checking/Savings</b>	<u><u>19,022.51</u></u>

<u>Bank of North Carolina</u>	
<b>Checking/Savings</b>	
Bank of NC Money Market	<u>2,330,160.25</u>
<b>Total Checking/Savings</b>	<u><u>2,330,160.25</u></u>

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

Fund	Account	Received			Revenue	
		Current Month	Received YTD	Estimated Revenue	To Be Received	% Received
10 General Fund						
3000						
	3110 Planning and Zoning Fees	600.00	600.00	35,000.00	34,400.00	2 %
	3210 Property Tax Receipts	8,372.56	8,372.56	788,782.00	780,409.44	1 %
	3220 Excise Tax Receipts	0.00	0.00	30,000.00	30,000.00	0 %
	3230 Sales Tax Receipts	20,964.21	20,964.21	187,254.00	166,289.79	11 %
	3250 Solid Waste Disposal Tax Dist.	0.00	0.00	4,400.00	4,400.00	0 %
	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	0.00	0.00	11,000.00	11,000.00	0 %
	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	25,446.00	25,446.00	124,000.00	98,554.00	21 %
	3350 HPC Donations	1,000.00	1,000.00	0.00	-1,000.00	** %
	3831 Interest Earnings	0.00	0.00	8,000.00	8,000.00	0 %
	Account Group Total:	56,382.77	56,382.77	1,475,436.00	1,419,053.23	4 %
	Fund Total:	56,382.77	56,382.77	1,475,436.00	1,419,053.23	4 %
15 Cultural & Recreation Fund						
3000						
	3341 Special Events	291.67	291.67	1,600.00	1,308.33	18 %
	3342 Facility Rental	2,759.00	2,759.00	15,500.00	12,741.00	18 %
	3343 Program Fees	115.00	115.00	7,200.00	7,085.00	2 %
	3344 User Fees	0.00	0.00	8,398.00	8,398.00	0 %
	3345 Other Park Revenue - Other	676.00	676.00	1,000.00	324.00	68 %
	Account Group Total:	3,841.67	3,841.67	33,698.00	29,856.33	11 %
	Fund Total:	3,841.67	3,841.67	33,698.00	29,856.33	11 %
	Grand Total:	60,224.44	60,224.44	1,509,134.00	1,448,909.56	4 %

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

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	%
		Committed					
10 General Fund							
4000 OPERATING EXPENSES							
4100 Administrative							
	July Administrative Salaries	16,486.63	16,486.63	217,200.00	217,200.00	200,713.37	8 %
	1008 Medicare Expense	207.31	207.31	3,600.00	3,600.00	3,392.69	6 %
	1009 Social Security Expense	886.49	886.49	13,500.00	13,500.00	12,613.51	7 %
	1010 Retirement Expense	1,176.49	1,176.49	15,200.00	15,200.00	14,023.51	8 %
	1011 Health/Dental/Vision	5,401.66	5,401.66	65,000.00	65,000.00	59,598.34	8 %
	1013 Life Insurance	103.32	103.32	1,320.00	1,320.00	1,216.68	8 %
	1014 Worker Comp	1,193.86	1,193.86	1,400.00	1,400.00	206.14	85 %
	1015 Unemployment	12.19	12.19	840.00	840.00	827.81	1 %
	1016 Disability Insurance	80.36	80.36	1,000.00	1,000.00	919.64	8 %
	1017 457b Contribution	605.23	605.23	8,200.00	8,200.00	7,594.77	7 %
	1035 Property Taxes	816.91	816.91	720.00	720.00	-96.91	113 %
	1081 Accounting	3,000.00	3,000.00	62,000.00	62,000.00	59,000.00	5 %
	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	0.00	0.00	40,000.00	40,000.00	40,000.00	0 %
	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	335.63	335.63	3,500.00	3,500.00	3,164.37	10 %
	2611 Postage and Delivery	49.00	49.00	500.00	500.00	451.00	10 %
	3100 Travel	0.00	0.00	500.00	500.00	500.00	0 %
	3101 Travel-Administrative	0.00	0.00	2,000.00	2,000.00	2,000.00	0 %
	3120 Mileage Reimbursement	0.00	0.00	2,000.00	2,000.00	2,000.00	0 %
	3150 Education	0.00	0.00	4,000.00	4,000.00	4,000.00	0 %
	3210 Communications	0.00	0.00	6,000.00	6,000.00	6,000.00	0 %
	3320 Web Hosting Fees	0.00	0.00	2,000.00	2,000.00	2,000.00	0 %
	3700 Advertising	0.00	0.00	6,000.00	6,000.00	6,000.00	0 %
	3950 Dues and Subscriptions	18,760.00	18,760.00	22,000.00	22,000.00	3,240.00	85 %
	3960 Bank and Merchant Fees	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
	3990 Miscellaneous	0.00	0.00	500.00	500.00	500.00	0 %
	4210 Board of Adjustment	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
	4220 Historic Preservation Commission	1,000.00	1,000.00	13,000.00	13,000.00	12,000.00	8 %
	4230 Ordinance Conversion	3,077.06	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	0.00	0.00	2,000.00	2,000.00	2,000.00	0 %
	4500 Liability Insurance	5,449.19	5,449.19	7,800.00	7,800.00	2,350.81	70 %
	Account Total:	58,641.33	58,641.33	566,780.00	566,780.00	508,138.67	10 %
	Account Group Total:	58,641.33	58,641.33	566,780.00	566,780.00	508,138.67	10 %
5000 Building and Grounds							

Town of Oak Ridge  
Supplementary Schedule 2  
Modified Accrual Basis  
July 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	0.00	0.00	600.00	600.00	600.00	0 %
2110	Furnishings	271.60	271.60	2,000.00	2,000.00	1,728.40	14 %
3310	Electricity	78.74	78.74	18,000.00	18,000.00	17,921.26	0 %
3510	Repairs & Maintenance	716.00	716.00	13,000.00	13,000.00	12,284.00	6 %
3515	Cleaning	0.00	0.00	4,200.00	4,200.00	4,200.00	0 %
	Account Total:	1,066.34	1,066.34	37,800.00	37,800.00	36,733.66	3 %
	Account Group Total:	1,066.34	1,066.34	37,800.00	37,800.00	36,733.66	3 %
	Fund Total:	59,707.67	59,707.67	604,580.00	604,580.00	544,872.33	10 %
15 Cultural & Recreation Fund							
6000							
6200 Cultural and Recreation Expense							
1004	Salary-Other	12,835.64	12,835.64	168,000.00	168,000.00	155,164.36	8 %
1008	Medicare Expense	186.13	186.13	2,520.00	2,520.00	2,333.87	7 %
1009	Social Security Expense	795.78	795.78	10,500.00	10,500.00	9,704.22	8 %
1010	Retirement Expense	805.18	805.18	11,800.00	11,800.00	10,994.82	7 %
1011	Health/Dental/Vision	2,727.00	2,727.00	33,000.00	33,000.00	30,273.00	8 %
1013	Life Insurance	71.40	71.40	860.00	860.00	788.60	8 %
1014	Worker Comp	3,069.93	3,069.93	4,400.00	4,400.00	1,330.07	70 %
1015	Unemployment	21.06	21.06	1,000.00	1,000.00	978.94	2 %
1016	Disability Insurance	66.56	66.56	800.00	800.00	733.44	8 %
1017	457b Contribution	322.06	322.06	4,000.00	4,000.00	3,677.94	8 %
3500	Operations and Maintenance	7,301.56	7,301.56	122,000.00	122,000.00	114,698.44	6 %
3833	Contributions to Other Agencies	0.00	0.00	7,000.00	7,000.00	7,000.00	0 %
3981	Special Events	611.85	611.85	18,000.00	18,000.00	17,388.15	3 %
4500	Liability Insurance	5,449.18	5,449.18	7,800.00	7,800.00	2,350.82	70 %
	Account Total:	34,263.33	34,263.33	391,680.00	391,680.00	357,416.67	9 %
	Account Group Total:	34,263.33	34,263.33	391,680.00	391,680.00	357,416.67	9 %
	Fund Total:	34,263.33	34,263.33	391,680.00	391,680.00	357,416.67	9 %
91 Capital Expenses							
6000							
6300 Capital Expenses							
5500	Capital Outlay-Equipment	459.95	459.95	12,218.00	12,218.00	11,758.05	4 %
5700	Capital Outlay-Land and Improvements	17,819.66	17,819.66	1,038,055.00	1,038,055.00	1,020,235.34	2 %
	Account Total:	18,279.61	18,279.61	1,050,273.00	1,050,273.00	1,031,993.39	2 %
	Account Group Total:	18,279.61	18,279.61	1,050,273.00	1,050,273.00	1,031,993.39	2 %
	Fund Total:	18,279.61	18,279.61	1,050,273.00	1,050,273.00	1,031,993.39	2 %
	Grand Total:	112,250.61	112,250.61	2,046,533.00	2,046,533.00	1,934,282.39	5 %

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3110 Planning and Zoning Fees						
CR 416 1 Batch #: 10238			7/17		600.00	
						600.00 CR
3210 Property Tax Receipts						
RV 372 1 Tax n Tag			7/17		7,339.42	
RV 372 2 Property Taxes			7/17		1,033.14	
						8,372.56 CR
3230 Sales Tax Receipts						
RV 373 1 Sales and Use Tax			7/17		20,964.21	
						20,964.21 CR
3325 ABC Distribution						
CR 422 1 Batch #: 10241			7/17		25,446.00	
						25,446.00 CR
3350 HPC Donations						
CR 417 1 Batch #: 10239			7/17		150.00	
CR 419 1 Batch #: 10240			7/17		550.00	
CR 421 1 Batch #: 10241			7/17		300.00	
						1,000.00 CR
4100 Administrative						
1001 Salary-Governing Body						
PR 170700 3 Payroll Expenditure						
1002 Salary-Town Administrator						
PR 170703 3 Payroll Expenditure						
PR 170707 3 Payroll Expenditure						
1003 Salary-Town Clerk						
PR 170703 4 Payroll Expenditure						
PR 170707 4 Payroll Expenditure						
PR 170709 3 Payroll Expenditure						
1005 Salary-Planning Director						
PR 170703 5 Payroll Expenditure						
PR 170707 5 Payroll Expenditure						
PR 170709 4 Payroll Expenditure						
						16,486.63

July Administrative Salaries

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1008 Medicare Expense						
PR 170700 4	Employer Contributions		7/17	11.60		
PR 170703 6	Employer Contributions		7/17	96.42		
PR 170707 6	Employer Contributions		7/17	96.42		
PR 170709 5	Employer Contributions		7/17	2.87		
	<b>Object Total:</b>			<b>207.31</b>		<b>207.31 DB</b>
1009 Social Security Expense						
PR 170700 5	Employer Contributions		7/17	49.60		
PR 170703 7	Employer Contributions		7/17	412.30		
PR 170707 7	Employer Contributions		7/17	412.30		
PR 170709 6	Employer Contributions		7/17	12.29		
	<b>Object Total:</b>			<b>886.49</b>		<b>886.49 DB</b>
1010 Retirement Expense						
PR 170703 8	Employer Contributions		7/17	580.81		
PR 170707 8	Employer Contributions		7/17	580.81		
PR 170709 7	Employer Contributions		7/17	14.87		
	<b>Object Total:</b>			<b>1,176.49</b>		<b>1,176.49 DB</b>
1011 Health/Dental/Vision						
PR 170703 9	Employer Contributions		7/17	2,700.83		
PR 170707 9	Employer Contributions		7/17	2,700.83		
	<b>Object Total:</b>			<b>5,401.66</b>		<b>5,401.66 DB</b>
1013 Life Insurance						
PR 170703 10	Employer Contributions		7/17	51.66		
PR 170707 10	Employer Contributions		7/17	51.66		
	<b>Object Total:</b>			<b>103.32</b>		<b>103.32 DB</b>
1014 Worker Comp						
CL 1694 1	28771 Workers Comp 2017-2018	NC INTERLOCAL RISK MANAGEM	7/17	1,193.86		
	<b>Object Total:</b>			<b>1,193.86</b>		<b>1,193.86 DB</b>
1015 Unemployment						
PR 170700 6	Employer Contributions		7/17	2.32		
PR 170703 11	Employer Contributions		7/17	4.75		
PR 170707 11	Employer Contributions		7/17	4.75		
PR 170709 8	Employer Contributions		7/17	0.37		
	<b>Object Total:</b>			<b>12.19</b>		<b>12.19 DB</b>
1016 Disability Insurance						
PR 170703 12	Employer Contributions		7/17	40.18		
PR 170707 12	Employer Contributions		7/17	40.18		
	<b>Object Total:</b>			<b>80.36</b>		<b>80.36 DB</b>
1017 457b Contribution						
PR 170703 13	Employer Contributions		7/17	239.64		
PR 170707 13	Employer Contributions		7/17	239.64		
PR 170709 9	Employer Contributions		7/17	5.95		
	<b>Object Total:</b>			<b>605.23</b>		<b>605.23 DB</b>
1035 Property Taxes						
CL 1699 1	0165094 8300 Linville Road	GUILFORD COUNTY TAX DEPART	7/17	816.91		
	<b>Object Total:</b>			<b>816.91</b>		<b>816.91 DB</b>

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1081 Accounting						
CL 1690 1	706456 6/30/17 Audit	DIXON HUGHES GOODMAN, LLP	7/17	3,000.00		3,000.00 DB
	<b>Object Total:</b>			3,000.00		
2610 Office Supplies						
CL 1705 15	Lower Foods	CARD SERVICES CENTER	7/17	20.97		
CL 1707 1	63791 Supplies	PREMIER SUPPLY, INC.	7/17	314.66		
	<b>Object Total:</b>			335.63		335.63 DB
2611 Postage and Delivery						
CL 1705 6	USPS	CARD SERVICES CENTER	7/17	49.00		
	<b>Object Total:</b>			49.00		49.00 DB
3950 Dues and Subscriptions						
CL 1687 1	Dues for 2017-2018	School of Government Found	7/17	866.00		
CL 1688 1	22433 2017-2018 Annual Fees	BLACK MOUNTAIN SOFTWARE	7/17	4,982.00		
CL 1689 1	31973 2017-2018 Dues	NC LEAGUE OF MUNICIPALITIES	7/17	7,427.00		
CL 1691 1	2017-2018 Dues	PIEDMONT TRIAD REGIONAL CO	7/17	5,485.00		
	<b>Object Total:</b>			18,760.00		18,760.00 DB
4220 Historic Preservation Commission						
CL 1711 1	Historic Heritage Grant	Roy Nydorf & Theresa Hammo	7/17	1,000.00		
	<b>Object Total:</b>			1,000.00		1,000.00 DB
4230 Ordinance Conversion						
CL 1702 1	292037 Supplement Pages	MUNICIPAL CODE CORPORATION	7/17	3,077.06		
	<b>Object Total:</b>			3,077.06		3,077.06 DB
4500 Liability Insurance						
CL 1693 1	28579 Insurance 2017-2018	INTERLOCAL RISK FINANCING	7/17	5,449.19		
	<b>Object Total:</b>			5,449.19		5,449.19 DB
Account Total:				58,641.33		58,641.33 DB
5000 Building and Grounds						
2110 Furnishings						
CL 1705 16	Batteries Plus	CARD SERVICES CENTER	7/17	271.60		
	<b>Object Total:</b>			271.60		271.60 DB
3310 Electricity						
CL 1701 1	4501 Peoples Road	DUKE ENERGY	7/17	26.34		
CL 1701 2	3100 Oak Ridge Road	DUKE ENERGY	7/17	24.93		
CL 1719 1	1611 Oak Ridge Road	DUKE ENERGY	7/17	27.47		
	<b>Object Total:</b>			78.74		78.74 DB
3510 Repairs & Maintenance						
CL 1700 1	4490-IN July Maintenance	SEDGERFIELD INTERIOR LANDSC	7/17	81.00		
CL 1708 1	83661285 Inspection	SIMPLEXGRINBELL	7/17	80.00		
CL 1713 1	July Mowing	ANIBAL RODRIGUEZ	7/17	150.00		
CL 1722 1	1487 Replace Energy Light Town	OAK RIDGE ELECTRIC, INC	7/17	405.00		
	<b>Object Total:</b>			716.00		716.00 DB
Account Total:				1,066.34		1,066.34 DB
<b>Fund Total:</b>				<b>59,707.67</b>	<b>56,382.77</b>	

Town of Oak Ridge  
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 July 2017

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
<b>15 Cultural &amp; Recreation Fund</b>						
<b>3341 Special Events</b>						
CR 415 1	Batch #: 10237		7/17		291.67	
				<b>Account Total:</b>	291.67	291.67 CR
<b>3342 Facility Rental</b>						
CR 412 1	Batch #: 10236		7/17		573.75	
CR 414 1	Batch #: 10237		7/17		693.75	
CR 418 1	Batch #: 10239		7/17		260.00	
CR 423 1	Batch #: 10241		7/17		1,231.50	
				<b>Account Total:</b>	2,759.00	2,759.00 CR
<b>3343 Program Fees</b>						
CR 413 1	Batch #: 10236		7/17		115.00	
				<b>Account Total:</b>	115.00	115.00 CR
<b>3345 Other Park Revenue - Other</b>						
CR 420 1	Batch #: 10240		7/17		676.00	
				<b>Account Total:</b>	676.00	676.00 CR
<b>6200 Cultural and Recreation Expense</b>						
<b>1004 Salary-Other</b>						
PR 170703 16	Payroll Expenditure		7/17	6,413.55		
PR 170707 16	Payroll Expenditure		7/17	6,313.55		
PR 170709 12	Payroll Expenditure		7/17	108.54		
				<b>Object Total:</b>	12,835.64	12,835.64 DB
<b>1008 Medicare Expense</b>						
PR 170703 17	Employer Contributions		7/17	93.00		
PR 170707 17	Employer Contributions		7/17	91.56		
PR 170709 13	Employer Contributions		7/17	1.57		
				<b>Object Total:</b>	186.13	186.13 DB
<b>1009 Social Security Expense</b>						
PR 170703 18	Employer Contributions		7/17	397.63		
PR 170707 18	Employer Contributions		7/17	391.43		
PR 170709 14	Employer Contributions		7/17	6.72		
				<b>Object Total:</b>	795.78	795.78 DB
<b>1010 Retirement Expense</b>						
PR 170703 19	Employer Contributions		7/17	398.52		
PR 170707 19	Employer Contributions		7/17	398.52		
PR 170709 15	Employer Contributions		7/17	8.14		
				<b>Object Total:</b>	805.18	805.18 DB
<b>1011 Health/Dental/Vision</b>						
PR 170703 20	Employer Contributions		7/17	1,363.50		
PR 170707 20	Employer Contributions		7/17	1,363.50		
				<b>Object Total:</b>	2,727.00	2,727.00 DB

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Town of Oak Ridge  
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 July 2017

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 170703 21	Employer Contributions		7/17	35.70		
PR 170707 21	Employer Contributions		7/17	71.40		71.40 DB
	<b>Object Total:</b>					
1014	Worker Comp					
CL 1694 2	28771 Workers Comp 2017-2018	NC INTERLOCAL RISK MANAGEM	7/17	3,069.93		3,069.93 DB
	<b>Object Total:</b>			3,069.93		
1015	Unemployment					
PR 170703 22	Employer Contributions		7/17	10.57		
PR 170707 22	Employer Contributions		7/17	10.29		
PR 170709 16	Employer Contributions		7/17	0.20		
	<b>Object Total:</b>			21.06		21.06 DB
1016	Disability Insurance					
PR 170703 23	Employer Contributions		7/17	33.28		
PR 170707 23	Employer Contributions		7/17	33.28		
	<b>Object Total:</b>			66.56		66.56 DB
1017	457b Contribution					
PR 170703 24	Employer Contributions		7/17	159.40		
PR 170707 24	Employer Contributions		7/17	159.40		
PR 170709 17	Employer Contributions		7/17	3.26		
	<b>Object Total:</b>			322.06		322.06 DB
3500	Operations and Maintenance					
CL 1705 1	Lowes Foods	CARD SERVICES CENTER	7/17	25.96		
CL 1705 3	Hardware Distributors	CARD SERVICES CENTER	7/17	69.30		
CL 1705 4	Farmers Hardware	CARD SERVICES CENTER	7/17	18.55		
CL 1705 5	Tractor Supply	CARD SERVICES CENTER	7/17	20.98		
CL 1705 10	Farmers Hardware	CARD SERVICES CENTER	7/17	106.45		
CL 1705 11	Carolina Turf Farms	CARD SERVICES CENTER	7/17	155.00		
CL 1705 12	Tiremax	CARD SERVICES CENTER	7/17	30.00		
CL 1705 13	Rental Works	CARD SERVICES CENTER	7/17	67.20		
CL 1705 14	Farmers Hardware	CARD SERVICES CENTER	7/17	2.32		
CL 1705 18	Home Depot	CARD SERVICES CENTER	7/17	52.50		
CL 1706 1	5972-3 Field Maint	SHERWIN-WILLIAMS	7/17	56.44		
CL 1709 1	479131-IN Field Maint	BEACON ATHLETICS	7/17	272.00		
CL 1710 1	1358 Grounds care	Mahon Enterprises	7/17	175.00		
CL 1714 1	Scorer	MAKAYIA L WILLIAMS	7/17	48.00		
CL 1715 1	1361 Grounds Care	Mahon Enterprises	7/17	175.00		
CL 1716 1	Town Park Lights	DUKE ENERGY	7/17	459.21		
CL 1716 2	Town Park	DUKE ENERGY	7/17	950.27		
CL 1716 3	8326 Linville Road	DUKE ENERGY	7/17	71.60		
CL 1716 4	8326 Linville Road	DUKE ENERGY	7/17	108.58		
CL 1716 5	6231 Lisa Drive	DUKE ENERGY	7/17	26.82		
CL 1716 6	6231 Lisa Drive	DUKE ENERGY	7/17	146.32		
CL 1716 7	8300 Linville Road	DUKE ENERGY	7/17	173.08		
CL 1716 8	Amphitheater	DUKE ENERGY	7/17	29.69		
CL 1716 9	Restrooms at Park	DUKE ENERGY	7/17	42.48		
CL 1717 1	4205-2 Field Maint	SHERWIN-WILLIAMS	7/17	50.85		
CL 1720 1	201493 Backhoe for Lasergrading	CHURCH BACKHOE SERVICE INC	7/17	1,170.00		
CL 1721 1	31342 Equip Repair and Maint	FARMERS FRED AND SEED	7/17	119.68		

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Town of Oak Ridge  
 Supplementary Schedule 3  
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 July 2017

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
<b>15 Cultural &amp; Recreation Fund</b>						
<b>6200 Cultural and Recreation Expense</b>						
<b>3500 Operations and Maintenance</b>						
CL 1723 1	07192017-1 Lasergrading	SOUTHEAST LASER GRADING LL	7/17	2,851.00		
CL 1724 1	Remove and replant tree	Anderson Tree	7/17	350.00	291.38	
RV 374 1	Utilities Reimb from ORYA		7/17		231.34	
RV 374 2	Sodding Reimb from ORYA		7/17		522.72	
	<b>Object Total:</b>			<b>7,824.28</b>		<b>7,301.56 DB</b>
<b>3981 Special Events</b>						
CL 1686 1	MTP Band	SANDRA SMITH	7/17	200.00		
CL 1705 2	Sams Club	CARD SERVICES CENTER	7/17	90.84		
CL 1705 7	Lowes Foods	CARD SERVICES CENTER	7/17	16.99		
CL 1705 8	Lowes Foods	CARD SERVICES CENTER	7/17	40.27		
CL 1705 9	Sams Club	CARD SERVICES CENTER	7/17	70.89		
CL 1705 17	Lowes Foods	CARD SERVICES CENTER	7/17	7.96		
CL 1705 19	Lowes Foods	CARD SERVICES CENTER	7/17	34.44		
CL 1705 20	Sams Club	CARD SERVICES CENTER	7/17	150.46		
	<b>Object Total:</b>			<b>611.85</b>		<b>611.85 DB</b>
<b>4500 Liability Insurance</b>						
CL 1693 2	Insurance 2017-2018	INTERLOCAL RISK FINANCING	7/17	5,449.18		
	<b>Object Total:</b>			<b>5,449.18</b>		<b>5,449.18 DB</b>
	<b>Account Total:</b>			<b>34,786.05</b>	<b>522.72</b>	<b>34,263.33 DB</b>
	<b>Fund Total:</b>			<b>34,786.05</b>	<b>4,364.39</b>	

Town of Oak Ridge  
 Supplementary Schedule 3  
 Modified Accrual Basis  
 July 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 1721 2 31342	Back Pack Blower	FARMERS FEED AND SEED	7/17	459.95		459.95 DB
	Object Total:			459.95		
5700 Capital Outlay-Land and Improvements						
CL 1718 1 2	Phase II Parking Lot/Gra P&S Grading, LLC		7/17	17,819.66		17,819.66 DB
	Object Total:			17,819.66		
	Account Total:			18,279.61		18,279.61 DB
	Fund Total:			18,279.61	0.00	
	Grand Total:			112,773.33	60,747.16	

**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	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	459.95		768,020.11	366,117.31	47,991.25	414,108.56
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
<b>Total</b>	<b>7,521,212.95</b>	<b>459.95</b>	<b>0.00</b>	<b>7,521,672.90</b>	<b>1,554,550.38</b>	<b>196,086.18</b>	<b>1,750,636.56</b>
					<b>Est. Monthly</b>	<b>16,340.52</b>	

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.