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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, 2018, 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.

July 31, 2018

Town of Oak Ridge
Balance Sheet
Modified Accrual Basis
As of July 31, 2018

ASSETS		
Current Assets		
BB&T Checking		97,862.14
Petty Cash		100.00
BB&T Money Market		637,726.06
Bank of OR Money Market		219,771.67
Pinnacle Money Market		2,355,152.56
BB&T Bond Account		12,901.62
Ad Valorem Tax Receivable		11,115.08
Sales Tax Refund Receivable		9,855.33
Total Current Assets		3,344,484.46
	Total Assets	**3,344,484.46**
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts Payable		341.77
Retirement Contributions Payable		5,763.22
FICA Tax Payable		0.00
FIT W/H Tax Payable		0.00
SIT W/H Tax Payable		1,293.35
Health Insurance Payable		-4,570.92
Simple IRA Payable		647.92
Unemployment Payable		137.32
Refundable Bonds		12,901.62
Total Current Liabilities		16,514.28
Other Liabilities		
Deferred Inflows of Resources		11,115.08
	Total Liabilities	27,629.36
Fund Balance		
Fund Balance - Committed - Capital Projects		1,870,093.00
Fund Balance - Restricted		
Stabilization by State Statute		138,635.00
Dog Park		2,260.64
Grants		25,067.38
Historic Preservation Commission		7,676.01
Fund Balance - Unassigned		1,273,123.07
	Total Fund Balance	3,316,855.10
TOTAL LIABILITIES AND FUND BALANCE		**3,344,484.46**

See Accountant's Compilation Report

Town of Oak Ridge
Statement of Revenues and Expenses
Modified Accrual Basis
July 2018

	July ' 18	July'18-June'19
Revenues		
3110 Planning and Zoning Fees		
3210 Property Tax Receipts	7,967.60	7,967.60
3220 Excise Tax Receipts		
3230 Sales Tax Receipts	21,985.05	21,985.05
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	31,240.00	31,240.00
3341 Special Events	1,783.65	1,783.65
3342 Facility Rental	2,016.82	2,016.82
3343 Program Fees		
3344 User Fees	237.50	237.50
3345 Other Park Revenue - Other	211.00	211.00
3831 Interest Earnings		
Total Revenues	65,441.62	65,441.62
Expenses		
4100 Administrative		
1001 Salary-Governing Body	800.00	800.00
1002 Salary-Town Administrator	6,666.66	6,666.66
1003 Salary-Town Clerk	4,637.50	4,637.50
1004 Salary-Other	1,081.25	1,081.25
1005 Salary-Planning Director	4,676.35	4,676.35
1008 Medicare Expense	238.05	238.05
1009 Social Security Expense	1,017.90	1,017.90
1010 Retirement Expense	1,238.48	1,238.48
1011 Health/Dental/Vision	3,683.94	3,683.94
1013 Life Insurance	55.16	55.16
1014 Worker Comp	1,558.34	1,558.34
1015 Unemployment	3.93	3.93
1016 Disability Insurance	47.64	47.64
1017 Simple IRA Contribution	479.41	479.41
1035 Property Taxes		
1081 Accounting	3,800.25	3,800.25
1082 Consulting	637.50	637.50
1084 Animal Control	3,928.75	3,928.75
1090 Legal Fees	4,495.00	4,495.00
1091 Tax Collection Fees		
1095 Well Monitoring		
2610 Office Supplies	41.37	41.37
2611 Postage and Delivery	53.76	53.76
3100 Travel		
3101 Travel-Administrative		
3120 Mileage Reimbursement		
3150 Education	455.00	455.00
3210 Communications	305.17	305.17
3320 Web Hosting Fees		
3700 Advertising	147.60	147.60
3950 Dues and Subscriptions	20,453.00	20,453.00

See Accountant's Compilation Report

Town of Oak Ridge
Statement of Revenues and Expenses
Modified Accrual Basis
July 2018

3960 Bank and Merchant Fees		
3981 Special Events		
3990 Miscellaneous	60.00	60.00
4210 Board of Adjustment		
4220 Historic Preservation Commission		
4230 Ordinance Conversion		
4240 Planning & Zoning Board		
4250 Tree Board		
4300 Equipment Lease	180.20	180.20
4350 MST Committee		
4500 Liability Insurance	5,629.52	5,629.52
Total Administrative	66,371.73	66,371.73
5000 Building and Grounds		
1083 Security Monitoring		
2110 Furnishings	239.98	239.98
3310 Electricity	1,442.97	1,442.97
3510 Repairs & Maintenance	4,597.00	4,597.00
3515 Cleaning	290.00	290.00
Total Building and Grounds	6,569.95	6,569.95
6200 Cultural and Recreation Expense		
1004 Salary-Other	16,223.22	16,223.22
1008 Medicare Expense	235.24	235.24
1009 Social Security Expense	1,005.84	1,005.84
1010 Retirement Expense	964.15	964.15
1011 Health/Dental/Vision	2,878.50	2,878.50
1013 Life Insurance	65.52	65.52
1014 Worker Comp	4,007.16	4,007.16
1015 Unemployment	5.86	5.86
1016 Disability Insurance	66.56	66.56
1017 Simple IRA Contribution	373.23	373.23
3500 Operations and Maintenance	2,194.61	2,194.61
3833 Contributions to Other Agencies	1,163.00	1,163.00
3981 Special Events	774.73	774.73
4500 Liability Insurance	5,629.52	5,629.52
Total Cultural and Recreation	35,587.14	35,587.14
6300 Capital Expenses		
5210 Capital Exp - GIS, Computer, etc		
5500 Capital Outlay-Equipment	1,218.83	1,218.83
5700 Capital Outlay-Land and Improvements	184,368.39	184,368.39
Total Capital	185,587.22	185,587.22
Total Expenses	294,116.04	294,116.04
Net Revenues	-228,674.42	-228,674.42

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 1
Account Balances Report-
B B & T, Bank of Oak Ridge, Pinnacle Bank, and Wells Fargo
Modified Accrual Basis
As of July 31, 2018

BB&T	
Checking/Savings	
BB&T Checking	97,862.14
BB&T Money Market	637,726.06
BB&T Bond Account	12,901.62
Total Checking/Savings	748,489.82

Bank of Oak Ridge	
Checking/Savings	
Bank Of OR Money Market	219,771.67
Total Checking/Savings	219,771.67

Pinnacle Bank	
Checking/Savings	
Pinnacle Bank Money Market	2,355,152.56
Total Checking/Savings	2,355,152.56

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
July 2018

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
10 General Fund						
3000						
3110	Planning and Zoning Fees	0.00	0.00	35,000.00	35,000.00	0 %
3210	Property Tax Receipts	7,967.60	7,967.60	817,000.00	809,032.40	1 %
3220	Excise Tax Receipts	0.00	0.00	32,000.00	32,000.00	0 %
3230	Sales Tax Receipts	21,985.05	21,985.05	250,000.00	228,014.95	9 %
3250	Solid Waste Disposal Tax Dist.	0.00	0.00	4,800.00	4,800.00	0 %
3261	Telecommunication Services	0.00	0.00	21,000.00	21,000.00	0 %
3262	Video Programming	0.00	0.00	65,000.00	65,000.00	0 %
3263	Cable Tax Receipts	0.00	0.00	14,000.00	14,000.00	0 %
3264	Electric Power	0.00	0.00	205,000.00	205,000.00	0 %
3265	Piped Natural Gas	0.00	0.00	15,000.00	15,000.00	0 %
3325	ABC Distribution	31,240.00	31,240.00	136,000.00	104,760.00	23 %
3831	Interest Earnings	0.00	0.00	20,000.00	20,000.00	0 %
	Account Group Total:	**61,192.65**	**61,192.65**	**1,614,800.00**	**1,553,607.35**	**4 %**
	Fund Total:	**61,192.65**	**61,192.65**	**1,614,800.00**	**1,553,607.35**	**4 %**
15 Cultural & Recreation Fund						
3000						
3341	Special Events	1,783.65	1,783.65	1,500.00	-283.65	119 %
3342	Facility Rental	2,016.82	2,016.82	23,000.00	20,983.18	9 %
3343	Program Fees	0.00	0.00	3,200.00	3,200.00	0 %
3344	User Fees	237.50	237.50	5,776.00	5,538.50	4 %
3345	Other Park Revenue - Other	211.00	211.00	1,200.00	989.00	18 %
	Account Group Total:	**4,248.97**	**4,248.97**	**34,676.00**	**30,427.03**	**12 %**
	Fund Total:	**4,248.97**	**4,248.97**	**34,676.00**	**30,427.03**	**12 %**
	Grand Total:	**65,441.62**	**65,441.62**	**1,649,476.00**	**1,584,034.38**	**4 %**

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
July 2018

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	17,861.76	17,861.76	220,000.00	220,000.00	202,138.24	8 %
1008 Medicare Expense	238.05	238.05	3,190.00	3,190.00	2,951.95	7 %
1009 Social Security Expense	1,017.90	1,017.90	13,640.00	13,640.00	12,622.10	7 %
1010 Retirement Expense	1,238.48	1,238.48	15,400.00	15,400.00	14,161.52	8 %
1011 Health/Dental/Vision	3,683.94	3,683.94	65,000.00	65,000.00	61,316.06	6 %
1013 Life Insurance	55.16	55.16	1,320.00	1,320.00	1,264.84	4 %
1014 Worker Comp	1,558.34	1,558.34	1,600.00	1,600.00	41.66	97 %
1015 Unemployment	3.93	3.93	638.00	638.00	634.07	1 %
1016 Disability Insurance	47.64	47.64	1,000.00	1,000.00	952.36	5 %
1017 Simple IRA Contribution	479.41	479.41	6,600.00	6,600.00	6,120.59	7 %
1035 Property Taxes	0.00	0.00	900.00	900.00	900.00	0 %
1081 Accounting	3,800.25	3,800.25	66,000.00	66,000.00	62,199.75	6 %
1082 Consulting	637.50	637.50	47,000.00	47,000.00	46,362.50	1 %
1084 Animal Control	3,928.75	3,928.75	18,000.00	18,000.00	14,071.25	22 %
1090 Legal Fees	4,495.00	4,495.00	45,000.00	45,000.00	40,505.00	10 %
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	41.37	41.37	3,500.00	3,500.00	3,458.63	1 %
2611 Postage and Delivery	53.76	53.76	500.00	500.00	446.24	11 %
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	2,750.00	2,750.00	2,750.00	0 %
3150 Education	455.00	455.00	4,500.00	4,500.00	4,045.00	10 %
3210 Communications	305.17	305.17	5,000.00	5,000.00	4,694.83	6 %
3320 Web Hosting Fees	0.00	0.00	2,500.00	2,500.00	2,500.00	0 %
3700 Advertising	147.60	147.60	5,000.00	5,000.00	4,852.40	3 %
3950 Dues and Subscriptions	20,453.00	20,453.00	23,000.00	23,000.00	2,547.00	89 %
3960 Bank and Merchant Fees	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
3981 Special Events	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
3990 Miscellaneous	60.00	60.00	500.00	500.00	440.00	12 %
4210 Board of Adjustment	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
4220 Historic Preservation Commission	0.00	0.00	17,625.00	17,625.00	17,625.00	0 %
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	180.20	180.20	2,000.00	2,000.00	1,819.80	9 %
4350 MST Committee	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
4500 Liability Insurance	5,629.52	5,629.52	7,200.00	7,200.00	1,570.48	78 %
Account Total:	**66,371.73**	**66,371.73**	**605,963.00**	**605,963.00**	**539,591.27**	**11 %**
Account Group Total:	**66,371.73**	**66,371.73**	**605,963.00**	**605,963.00**	**539,591.27**	**11 %**

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
July 2018

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	0.00	300.00	300.00	300.00	0 %
2110 Furnishings	239.98	239.98	2,000.00	2,000.00	1,760.02	12 %
3310 Electricity	1,442.97	1,442.97	18,000.00	18,000.00	16,557.03	8 %
3510 Repairs & Maintenance	4,597.00	4,597.00	15,000.00	15,000.00	10,403.00	31 %
3515 Cleaning	290.00	290.00	4,200.00	4,200.00	3,910.00	7 %
Account Total:	**6,569.95**	**6,569.95**	**39,500.00**	**39,500.00**	**32,930.05**	**17 %**
Account Group Total:	**6,569.95**	**6,569.95**	**39,500.00**	**39,500.00**	**32,930.05**	**17 %**
Fund Total:	**72,941.68**	**72,941.68**	**645,463.00**	**645,463.00**	**572,521.32**	**11 %**
15 Cultural & Recreation Fund						
6000						
6200 Cultural and Recreation Expense						
1004 Salary-Other	16,223.22	16,223.22	182,500.00	182,500.00	166,276.78	9 %
1008 Medicare Expense	235.24	235.24	2,646.00	2,646.00	2,410.76	9 %
1009 Social Security Expense	1,005.84	1,005.84	11,315.00	11,315.00	10,309.16	9 %
1010 Retirement Expense	964.15	964.15	12,775.00	12,775.00	11,810.85	8 %
1011 Health/Dental/Vision	2,878.50	2,878.50	33,000.00	33,000.00	30,121.50	9 %
1013 Life Insurance	65.52	65.52	860.00	860.00	794.48	8 %
1014 Worker Comp	4,007.16	4,007.16	4,500.00	4,500.00	492.84	89 %
1015 Unemployment	5.86	5.86	300.00	300.00	294.14	2 %
1016 Disability Insurance	66.56	66.56	800.00	800.00	733.44	8 %
1017 Simple IRA Contribution	373.23	373.23	5,475.00	5,475.00	5,101.77	7 %
3500 Operations and Maintenance	2,194.61	2,194.61	125,340.00	125,340.00	123,145.39	2 %
3833 Contributions to Other Agencies	1,163.00	1,163.00	7,000.00	7,000.00	5,837.00	17 %
3981 Special Events	774.73	774.73	18,500.00	18,500.00	17,725.27	4 %
4500 Liability Insurance	5,629.52	5,629.52	7,200.00	7,200.00	1,570.48	78 %
Account Total:	**35,587.14**	**35,587.14**	**412,211.00**	**412,211.00**	**376,623.86**	**9 %**
Account Group Total:	**35,587.14**	**35,587.14**	**412,211.00**	**412,211.00**	**376,623.86**	**9 %**
Fund Total:	**35,587.14**	**35,587.14**	**412,211.00**	**412,211.00**	**376,623.86**	**9 %**
91 Capital Expenses						
6000						
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	1,218.83	1,218.83	510,290.00	510,290.00	509,071.17	0 %
5700 Capital Outlay-Land and Improvements	184,368.39	184,368.39	170,000.00	332,084.38	147,715.99	56 %
Account Total:	**185,587.22**	**185,587.22**	**682,790.00**	**844,874.38**	**659,287.16**	**22 %**
Account Group Total:	**185,587.22**	**185,587.22**	**682,790.00**	**844,874.38**	**659,287.16**	**22 %**
Fund Total:	**185,587.22**	**185,587.22**	**682,790.00**	**844,874.38**	**659,287.16**	**22 %**
Grand Total:	**294,116.04**	**294,116.04**	**1,740,464.00**	**1,902,548.38**	**1,608,432.34**	**15%**

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
July 2018

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3210 Property Tax Receipts						
RV 486 1	NC Vehicle Taxes		7/18		6,216.29	
RV 486 2	Property Taxes		7/18		1,751.31	
	Account Total:				7,967.60	7,967.60 CR
3230 Sales Tax Receipts						
RV 493 1	Sales Tax		7/18		21,985.05	
	Account Total:				21,985.05	21,985.05 CR
3325 ABC Distribution						
CR 567 1	Batch #: 10300		7/18		31,240.00	
	Account Total:				31,240.00	31,240.00 CR
4100 Administrative						
1001 Salary-Governing Body						
PR 180700 3	Payroll Expenditure					
	Object Total:					
1002 Salary-Town Administrator						
PR 180701 3	Payroll Expenditure					
PR 180704 3	Payroll Expenditure					
	Object Total:					
1003 Salary-Town Clerk						
PR 180701 4	Payroll Expenditure					
PR 180704 4	Payroll Expenditure					
	Object Total:					
1004 Salary-Other						
PR 180701 5	Payroll Expenditure					
PR 180704 5	Payroll Expenditure					
	Object Total:					
1005 Salary-Planning Director						
PR 180701 6	Payroll Expenditure					
PR 180704 6	Payroll Expenditure	July Administrative Salaries		17,861.76		
	Object Total:					
1008 Medicare Expense						
PR 180700 4	Employer Contributions		7/18	11.60		
PR 180701 7	Employer Contributions		7/18	111.30		
PR 180704 7	Employer Contributions		7/18	115.15		
	Object Total:			238.05		238.05 DB
1009 Social Security Expense						
PR 180700 5	Employer Contributions		7/18	49.60		
PR 180701 8	Employer Contributions		7/18	475.89		
PR 180704 8	Employer Contributions		7/18	492.41		
	Object Total:			1,017.90		1,017.90 DB

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
July 2018

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1010 Retirement Expense						
PR 180701 9	Employer Contributions		7/18	599.08		
PR 180704 9	Employer Contributions		7/18	639.40		
	Object Total:			1,238.48		1,238.48 DB
1011 Health/Dental/Vision						
PR 180701 10	Employer Contributions		7/18	1,841.97		
PR 180704 10	Employer Contributions		7/18	1,841.97		
	Object Total:			3,683.94		3,683.94 DB
1013 Life Insurance						
PR 180701 11	Employer Contributions		7/18	27.58		
PR 180704 11	Employer Contributions		7/18	27.58		
	Object Total:			55.16		55.16 DB
1014 Worker Comp						
CL 2249 1	I0031004 Workers Comp Insurance	NC INTERLOCAL RISK MANAGEM	7/18	1,558.34		
	Object Total:			1,558.34		1,558.34 DB
1015 Unemployment						
PR 180700 6	Employer Contributions		7/18	0.48		
PR 180701 12	Employer Contributions		7/18	1.65		
PR 180704 12	Employer Contributions		7/18	1.80		
	Object Total:			3.93		3.93 DB
1016 Disability Insurance						
PR 180701 13	Employer Contributions		7/18	23.82		
PR 180704 13	Employer Contributions		7/18	23.82		
	Object Total:			47.64		47.64 DB
1017 Simple IRA Contribution						
PR 180701 14	Employer Contributions		7/18	239.63		
PR 180704 14	Employer Contributions		7/18	239.78		
	Object Total:			479.41		479.41 DB
1081 Accounting						
CL 2259 1	38106 June Accounting	SAMUEL K. ANDERS, CPA, MSA	7/18	3,800.25		
	Object Total:			3,800.25		3,800.25 DB
1082 Consulting						
CL 2269 1	Fire Inspections	GUILFORD COUNTY EMERGENCY	7/18	637.50		
	Object Total:			637.50		637.50 DB
1084 Animal Control						
CL 2257 1	06HDF12569 Animal Control 4/18-6/18	GUILFORD COUNTY	7/18	3,928.75		
	Object Total:			3,928.75		3,928.75 DB
1090 Legal Fees						
CL 2278 1	16979 June Legal	SPARROW DENNIS & MEDLIN,	7/18	4,495.00		
	Object Total:			4,495.00		4,495.00 DB
2610 Office Supplies						
CL 2247 1	25389 Name Plate for Ashley	Signs & Trophies, LLC	7/18	11.00		
CL 2262 1	Office Supplies	OFFICE DEPOT	7/18	9.40		
CL 2273 9	Lowes Foods	CARD SERVICES CENTER	7/18	20.97		
	Object Total:			41.37		41.37 DB
2611 Postage and Delivery						
CL 2273 11	Mailboxes and More	CARD SERVICES CENTER	7/18	53.76		
	Object Total:			53.76		53.76 DB

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Town of Oak Ridge
Supplementary Schedule 3
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July 2018

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
3150 Education						
CL 2273 2	NCLM Clerks Academy	CARD SERVICES CENTER	7/18	455.00		
	Object Total:			455.00		455.00 DB
3210 Communications						
CL 2285 1	Internet/Phone	TIME WARNER CABLE	7/18	305.17		
	Object Total:			305.17		305.17 DB
3700 Advertising						
CL 2263 1	Legal Advertising	NEWS & RECORD	7/18	107.60		
CL 2267 1	I4924 Advertising	Carolina Peacemaker	7/18	40.00		
	Object Total:			147.60		147.60 DB
3950 Dues and Subscriptions						
CL 2250 1	I00035854 2018-2019 Dues	NC LEAGUE OF MUNICIPALITIE	7/18	7,900.00		
CL 2252 1	23554 2018-2019 Annual Fees	BLACK MOUNTAIN SOFTWARE	7/18	5,364.00		
CL 2253 1	2018-2019 Dues	PIEDMONT TRIAD REGIONAL CO	7/18	5,514.00		
CL 2273 15	Bills Membership	CARD SERVICES CENTER	7/18	640.00		
CL 2276 1	2018-2019 Dues	School of Government Found	7/18	910.00		
CL 2279 1	2018-2019 Dues	GUILFORD COUNTY HISTORIC P	7/18	125.00		
	Object Total:			20,453.00		20,453.00 DB
3990 Miscellaneous						
CL 2273 17	Spingo	CARD SERVICES CENTER	7/18	60.00		
	Object Total:			60.00		60.00 DB
4300 Equipment Lease						
CL 2280 1	277194 Copier	Modern Impressions	7/18	67.03		
CL 2282 1	23009702 Copier Lease	MODERN IMPRESSIONS	7/18	113.17		
	Object Total:			180.20		180.20 DB
4500 Liability Insurance						
CL 2251 1	I0030493 2018-2019 Insurance	INTERLOCAL RISK FINANCING	7/18	5,629.52		
	Object Total:			5,629.52		5,629.52 DB
	Account Total:			66,371.73		66,371.73 DB
5000 Building and Grounds						
2110 Furnishings						
CL 2261 1	1578496490 Bookcase	OFFICE DEPOT	7/18	144.99		
CL 2273 18	Wayfair-Bills office	CARD SERVICES CENTER	7/18	94.99		
	Object Total:			239.98		239.98 DB
3310 Electricity						
CL 2246 1	4501 Peeples Road	DUKE ENERGY	7/18	25.97		
CL 2246 2	3100 Oak Ridge Road	DUKE ENERGY	7/18	24.72		
CL 2283 1	1611 Oak Ridge Road	DUKE ENERGY	7/18	26.97		
CL 2283 2	8315 Linville Road	DUKE ENERGY	7/18	1,365.31		
	Object Total:			1,442.97		1,442.97 DB
3510 Repairs & Maintenance						
CL 2248 1	710 Paint Inside Town Hall	Jose Llano Paint Co Inc	7/18	3,850.00		
CL 2256 1	7491IN Plant Maintenance	Rolling Greens	7/18	81.00		
CL 2268 1	Mowing	Justin Nicholson	7/18	200.00		
CL 2286 1	84978022 Exting Inspection	Johnson Controls Fire Prot	7/18	61.00		
CL 2287 1	2877 Window Cleaning	Castleworks Window Cleanin	7/18	405.00		
	Object Total:			4,597.00		4,597.00 DB

Town of Oak Ridge
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Modified Accrual Basis
July 2018

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
5000 Building and Grounds						
3515 Cleaning						
CL 2281 1 774649	Monthly Cleaning	AT YOUR SERVICES CLEANING	7/18	290.00		
	Object Total:			290.00		290.00 DB
	Account Total:			6,569.95		6,569.95 DB
	Fund Total:			72,941.68	61,192.65	

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Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
July 2018

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3341 Special Events						
CR 560 1	Batch #: 10296		7/18		149.50	
CR 566 1	Batch #: 10299		7/18		1,634.15	
	Account Total:				1,783.65	1,783.65 CR
3342 Facility Rental						
CR 561 1	Batch #: 10297		7/18		946.82	
CR 562 1	Batch #: 10298		7/18		877.50	
CR 564 1	Batch #: 10299		7/18		192.50	
	Account Total:				2,016.82	2,016.82 CR
3344 User Fees						
CR 563 1	Batch #: 10298		7/18		237.50	
	Account Total:				237.50	237.50 CR
3345 Other Park Revenue - Other						
CR 565 1	Batch #: 10299		7/18		211.00	
	Account Total:				211.00	211.00 CR
6200 Cultural and Recreation Expense						
1004 Salary-Other						
PR 180701 17	Payroll Expenditure		7/18	8,090.05		
PR 180704 17	Payroll Expenditure		7/18	8,133.17		
	Object Total:			16,223.22		16,223.22 DB
1008 Medicare Expense						
PR 180701 18	Employer Contributions		7/18	117.31		
PR 180704 18	Employer Contributions		7/18	117.93		
	Object Total:			235.24		235.24 DB
1009 Social Security Expense						
PR 180701 19	Employer Contributions		7/18	501.59		
PR 180704 19	Employer Contributions		7/18	504.25		
	Object Total:			1,005.84		1,005.84 DB
1010 Retirement Expense						
PR 180701 20	Employer Contributions		7/18	467.07		
PR 180704 20	Employer Contributions		7/18	497.08		
	Object Total:			964.15		964.15 DB
1011 Health/Dental/Vision						
PR 180701 21	Employer Contributions		7/18	1,439.25		
PR 180704 21	Employer Contributions		7/18	1,439.25		
	Object Total:			2,878.50		2,878.50 DB
1013 Life Insurance						
PR 180701 22	Employer Contributions		7/18	32.76		
PR 180704 22	Employer Contributions		7/18	32.76		
	Object Total:			65.52		65.52 DB

Town of Oak Ridge
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July 2018

Fund/Account/ Doc/Line #			Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund								
6200 Cultural and Recreation Expense								
1014 Worker Comp								
CL	2249	2	I0031004 Workers Comp Insurance	NC INTERLOCAL RISK MANAGEM	7/18	4,007.16		
			Object Total:			4,007.16		4,007.16 DB
1015 Unemployment								
PR	180701	23	Employer Contributions		7/18	2.90		
PR	180704	23	Employer Contributions		7/18	2.96		
			Object Total:			5.86		5.86 DB
1016 Disability Insurance								
PR	180701	24	Employer Contributions		7/18	33.28		
PR	180704	24	Employer Contributions		7/18	33.28		
			Object Total:			66.56		66.56 DB
1017 Simple IRA Contribution								
PR	180701	25	Employer Contributions		7/18	186.84		
PR	180704	25	Employer Contributions		7/18	186.39		
			Object Total:			373.23		373.23 DB
3500 Operations and Maintenance								
CL	2254	1	Fuel	QUALITY OIL COMPANY	7/18	652.11		
CL	2255	1	185936 Janitorial Supplies	TARHEEL PAPER & SUPPLY CO	7/18	97.86		
CL	2260	1	Grounds care and janitorial	LOWE'S	7/18	821.28		
CL	2266	1	9874 Field Maintenance	SHERWIN-WILLIAMS	7/18	50.85		
CL	2271	1	482556 Grounds Care	GREEN RESOURCE, LLC	7/18	918.00		
CL	2273	1	Humphrys Refund	CARD SERVICES CENTER	7/18		36.00	
CL	2273	10	Tractor Supply	CARD SERVICES CENTER	7/18	10.27		
CL	2273	13	Advance Auto Parts	CARD SERVICES CENTER	7/18	57.48		
CL	2273	14	Autozone	CARD SERVICES CENTER	7/18	89.88		
CL	2273	16	Autozone	CARD SERVICES CENTER	7/18	16.99		
CL	2274	1	5578021 Repairs	SMITH TURF & IRRIGATION	7/18	5.99		
RV	498	1	ORYA Utilities Reimb		7/18		490.10	
			Object Total:			2,720.71	526.10	2,194.61 DB
3833 Contributions to Other Agencies								
CL	2275	1	April-June	SENIOR RESOURCES OF GUILFO	7/18	1,163.00		
			Object Total:			1,163.00		1,163.00 DB
3981 Special Events								
CL	2264	1	MIP Band	SANDRA SMITH	7/18	200.00		
CL	2265	1	Seed money for MIP Concessions	SANDRA SMITH	7/18	200.00		
CL	2270	1	35709310 Ridgefest Roll Off	WASTE INDUSTRIES, INC.	7/18	15.17		
CL	2273	3	Facebook Ads	CARD SERVICES CENTER	7/18	47.22		
CL	2273	4	Lowes Foods	CARD SERVICES CENTER	7/18	19.99		
CL	2273	5	Lowes Foods	CARD SERVICES CENTER	7/18	36.42		
CL	2273	6	Sams Club	CARD SERVICES CENTER	7/18	110.86		
CL	2273	7	Sams Club	CARD SERVICES CENTER	7/18	109.80		
CL	2273	8	Lowes Foods	CARD SERVICES CENTER	7/18	35.27		
			Object Total:			774.73		774.73 DB
4500 Liability Insurance								
CL	2251	2	I0030493 2018-2019 Insurance	INTERLOCAL RISK FINANCING	7/18	5,629.52		
			Object Total:			5,629.52		5,629.52 DB
			Account Total:			36,113.24	526.10	35,587.14 DB

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Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
July 2018

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
	Fund Total:			36,113.24	4,775.07	

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Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
July 2018

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	2272	1	2 Weedeaters	FARMERS FEED AND SEED	7/18	579.90		
CL	2272	2	1 Hand Blower	FARMERS FEED AND SEED	7/18	219.95		
CL	2273	12	Northern Tool-Floor Fan-Shop	CARD SERVICES CENTER	7/18	418.98		
			Object Total:			**1,218.83**		1,218.83 DB
5700 Capital Outlay-Land and Improvements								
CL	2258	1	Earnest Money-McCandless	SPARROW DENNIS & MEDLIN,	7/18	5,000.00		
CL	2277	1	49265 Walkway Project	Davis, Martin, Powell	7/18	5,200.00		
JV	242	1	Whitaker Property		7/18	174,168.39		
			Object Total:			**184,368.39**		184,368.39 DB
			Account Total:			**185,587.22**		185,587.22 DB
			Fund Total:			**185,587.22**	**0.00**	
			Grand Total:			**294,642.14**	**65,967.72**	

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Town of Oak Ridge
Supplementary Schedule 4
Schedule of Assets and Depreciation
Modified Accrual Basis
2018/2019 FY

Asset	Cost as of 7/1/2018	2018/2019 Additions	2018/2019 Disposals	Total	Accumulated Depreciation as of 6/30/18	2018-2019 Depreciation	Accumulated Depreciation as of 6/30/19
Land	1,827,318.03	1,810,484.00		3,637,802.03		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	27,367.07			27,367.07	17,595.82	3,378.06	20,973.88
Furniture and Fixtures	34,446.25			34,446.25	31,971.15	449.98	32,421.13
Other - Equipment	18,537.10			18,537.10	2,101.84	2,216.76	4,318.60
Park Structures	514,505.24			514,505.24	117,855.36	23,847.20	141,702.56
Park Land Improvements	2,563,643.91			2,563,643.91	485,971.76	64,918.44	550,890.20
Park Equipment	801,334.90	1,218.83		802,553.73	366,117.31	50,217.73	416,335.04
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	7,564,034.34	1,811,702.83	0.00	9,375,737.17	1,554,550.38	198,453.94	1,753,004.32
					Est. Monthly	16,772.03	

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

Date	Payment	Interest	Principal	Balance
7/16/2018	180,000.00	0.00	180,000.00	1,620,000.00
7/16/2019				1,620,000.00
7/16/2020				1,620,000.00
7/16/2021				1,620,000.00
7/16/2022				1,620,000.00
7/16/2023				1,620,000.00
7/16/2024				1,620,000.00
7/16/2025				1,620,000.00
7/16/2026				1,620,000.00
7/16/2027				
Projected Totals	180,000.00	0.00	180,000.00	0.00