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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 May 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, 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.

June 6, 2018

MEMBER
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
NORTH CAROLINA ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS

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

ASSETS		
Current Assets		
BB&T Checking		316,755.62
Petty Cash		100.00
BB&T Money Market		636,858.30
Bank of OR Money Market		219,478.04
Pinnacle Money Market		2,351,219.89
BB&T Bond Account		12,901.40
Ad Valorem Tax Receivable		11,115.08
Sales Tax Refund Receivable		8,683.78
Total Current Assets		3,557,112.11
	Total Assets	**3,557,112.11**
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts Payable		341.77
Retirement Contributions Payable		5,379.52
FICA Tax Payable		0.00
FIT W/H Tax Payable		0.00
SIT W/H Tax Payable		2,486.35
Health Insurance Payable		-2,642.34
Simple IRA Payable		647.92
Unemployment Payable		157.56
Refundable Bonds		12,901.40
Total Current Liabilities		19,272.18
Other Liabilities		
Deferred Inflows of Resources		11,115.08
	Total Liabilities	30,387.26
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		1,515,769.61
	Total Fund Balance	3,526,724.85
TOTAL LIABILITIES AND FUND BALANCE		**3,557,112.11**

See Accountant's Compilation Report

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

	May '18	July'17-June'18
Revenues		
3110 Planning and Zoning Fees	11,100.00	40,566.10
3210 Property Tax Receipts	7,623.00	789,697.33
3220 Excise Tax Receipts	31,224.13	31,224.13
3230 Sales Tax Receipts	18,187.75	229,221.10
3250 Solid Waste Disposal Tax Dist.	1,206.62	4,900.00
3261 Telecommunication Services		14,756.87
3262 Video Programming		48,814.75
3263 Cable Tax Receipts	3,162.84	13,521.27
3264 Electric Power		141,441.35
3265 Piped Natural Gas		7,734.81
3311 Grants		33,333.00
3325 ABC Distribution		139,321.00
3331 Dog Park Fund Donations	1,051.09	3,276.09
3341 Special Events	127.00	1,420.42
3342 Facility Rental	1,074.00	19,271.00
3343 Program Fees		1,785.00
3344 User Fees	150.00	5,930.00
3345 Other Park Revenue - Other	174.00	1,315.00
3350 HPC Donations	-39.01	7,676.01
3831 Interest Earnings		23,462.04
3839 Miscellaneous Revenues	50.00	50.00
Total Revenues	75,091.42	1,558,717.27
Expenses		
4100 Administrative		
May Administrative Salaries	17,485.90	166,435.08
1008 Medicare Expense	233.67	2,154.03
1009 Social Security Expense	999.19	9,210.27
1010 Retirement Expense	1,165.64	11,212.25
1011 Health/Dental/Vision	3,495.74	39,898.38
1013 Life Insurance	55.16	675.50
1014 Worker Comp		1,314.35
1015 Unemployment	6.37	155.51
1016 Disability Insurance	47.64	528.42
1017 Simple IRA Contribution	399.38	4,667.47
1035 Property Taxes		816.91
1081 Accounting	2,448.75	58,142.08
1082 Consulting	1,200.00	8,905.10
1084 Animal Control		11,786.25
1090 Legal Fees	2,083.33	22,799.29
1091 Tax Collection Fees		4,565.41
1095 Well Monitoring		5,000.00
2610 Office Supplies	99.25	1,836.75
2611 Postage and Delivery	107.25	442.10
3100 Travel	75.21	75.21
3101 Travel-Administrative		942.10
3120 Mileage Reimbursement	264.33	2,515.65
3150 Education	150.00	5,880.00
3210 Communications	305.17	3,334.20
3320 Web Hosting Fees		1,650.00
3700 Advertising	486.16	1,910.14
3950 Dues and Subscriptions		21,556.55
3960 Bank and Merchant Fees		620.43
3970 Elections		3,964.13

See Accountant's Compilation Report

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

3990 Miscellaneous	-46.16	213.40
4210 Board of Adjustment		
4220 Historic Preservation Commission	1,546.01	12,683.30
4230 Ordinance Conversion		3,077.06
4240 Planning & Zoning Board		110.00
4250 Tree Board		323.65
4300 Equipment Lease	292.04	2,161.00
4500 Liability Insurance		5,789.19
Total Administrative	33,649.01	418,100.14
5000 Building and Grounds		
1083 Security Monitoring	75.00	300.00
2110 Furnishings		385.68
3310 Electricity	2,830.20	15,970.15
3510 Repairs & Maintenance	1,723.00	9,680.54
3515 Cleaning	290.00	2,900.00
Total Building and Grounds	4,918.20	29,236.37
6200 Cultural and Recreation Expense		
1004 Salary-Other	15,475.92	151,131.75
1008 Medicare Expense	224.40	2,191.45
1009 Social Security Expense	959.50	9,370.24
1010 Retirement Expense	887.64	9,697.28
1011 Health/Dental/Vision	2,731.50	28,674.00
1013 Life Insurance	65.52	696.78
1014 Worker Comp		3,259.88
1015 Unemployment	5.64	203.28
1016 Disability Insurance	66.56	698.88
1017 Simple IRA Contribution	355.04	3,873.17
3500 Operations and Maintenance	12,439.76	83,377.35
3833 Contributions to Other Agencies		4,634.00
3981 Special Events	439.32	11,270.55
3982 Dog Park Expense	776.00	1,236.00
4500 Liability Insurance		5,449.18
Total Cultural and Recretaion	34,426.80	315,763.79
6300 Capital Expenses		
5210 Capital Exp - GIS, Computer, etc		424.65
5500 Capital Outlay-Equipment	9,157.50	35,840.19
5700 Capital Outlay-Land and Improvements	14,902.00	179,211.22
Total Account	24,059.50	215,476.06
Total Expenses	97,053.51	978,576.36
Net Revenues	-21,962.09	580,140.91

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 May 31, 2018

BB&T	
Checking/Savings	
BB&T Checking	316,755.62
BB&T Money Market	636,858.30
BB&T Bond Account	12,901.40
Total Checking/Savings	966,515.32

Bank of Oak Ridge	
Checking/Savings	
Bank Of OR Money Market	219,478.04
Total Checking/Savings	219,478.04

Pinnacle Bank	
Checking/Savings	
Pinnacle Bank Money Market	2,351,219.89
Total Checking/Savings	2,351,219.89

See Accountant's Compilation Report

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

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
10 General Fund						
3000						
3110	Planning and Zoning Fees	11,100.00	40,566.10	35,000.00	-5,566.10	116 %
3210	Property Tax Receipts	7,623.00	789,697.33	788,782.00	-915.33	100 %
3220	Excise Tax Receipts	31,224.13	31,224.13	30,000.00	-1,224.13	104 %
3230	Sales Tax Receipts	18,187.75	229,221.10	187,254.00	-41,967.10	122 %
3250	Solid Waste Disposal Tax Dist.	1,206.62	4,900.00	4,400.00	-500.00	111 %
3261	Telecommunication Services	0.00	14,756.87	22,000.00	7,243.13	67 %
3262	Video Programming	0.00	48,814.75	66,000.00	17,185.25	74 %
3263	Cable Tax Receipts	3,162.84	13,521.27	11,000.00	-2,521.27	123 %
3264	Electric Power	0.00	141,441.35	195,000.00	53,558.65	73 %
3265	Piped Natural Gas	0.00	7,734.81	4,000.00	-3,734.81	193 %
3311	Grants	0.00	33,333.00	0.00	-33,333.00	** %
3325	ABC Distribution	0.00	139,321.00	124,000.00	-15,321.00	112 %
3350	HPC Donations	-39.01	7,676.01	0.00	-7,676.01	** %
3831	Interest Earnings	0.00	23,462.04	8,000.00	-15,462.04	293 %
3839	Miscellaneous Revenues	50.00	50.00	0.00	-50.00	** %
	Account Group Total:	**72,515.33**	**1,525,719.76**	**1,475,436.00**	**-50,283.76**	**103 %**
	Fund Total:	**72,515.33**	**1,525,719.76**	**1,475,436.00**	**-50,283.76**	**103 %**
15 Cultural & Recreation Fund						
3000						
3331	Dog Park Fund Donations	1,051.09	3,276.09	0.00	-3,276.09	** %
3341	Special Events	127.00	1,420.42	1,600.00	179.58	89 %
3342	Facility Rental	1,074.00	19,271.00	15,500.00	-3,771.00	124 %
3343	Program Fees	0.00	1,785.00	7,200.00	5,415.00	25 %
3344	User Fees	150.00	5,930.00	8,398.00	2,468.00	71 %
3345	Other Park Revenue - Other	174.00	1,315.00	1,000.00	-315.00	132 %
	Account Group Total:	**2,576.09**	**32,997.51**	**33,698.00**	**700.49**	**98 %**
	Fund Total:	**2,576.09**	**32,997.51**	**33,698.00**	**700.49**	**98 %**
	Grand Total:	**75,091.42**	**1,558,717.27**	**1,509,134.00**	**-49,583.27**	**103 %**

See Accountant's Compilation Report

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

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 General Fund						
4000 OPERATING EXPENSES						
4100 Administrative						
May Administrative Salaries	17,485.90	166,435.08	217,200.00	224,200.00	57,764.92	80 %
1008 Medicare Expense	233.67	2,154.03	3,600.00	3,600.00	1,445.97	60 %
1009 Social Security Expense	999.19	9,210.27	13,500.00	13,500.00	4,289.73	68 %
1010 Retirement Expense	1,165.64	11,212.25	15,200.00	15,200.00	3,987.75	74 %
1011 Health/Dental/Vision	3,495.74	39,898.38	65,000.00	65,000.00	25,101.62	61 %
1013 Life Insurance	55.16	675.50	1,320.00	1,320.00	644.50	51 %
1014 Worker Comp	0.00	1,314.35	1,400.00	1,400.00	85.65	94 %
1015 Unemployment	6.37	155.51	840.00	840.00	684.49	19 %
1016 Disability Insurance	47.64	528.42	1,000.00	1,000.00	471.58	53 %
1017 Simple IRA Contribution	399.38	4,667.47	8,200.00	8,200.00	3,532.53	57 %
1035 Property Taxes	0.00	816.91	720.00	820.00	3.09	100 %
1081 Accounting	2,448.75	58,142.08	62,000.00	62,000.00	3,857.92	94 %
1082 Consulting	1,200.00	8,905.10	30,000.00	30,000.00	21,094.90	30 %
1084 Animal Control	0.00	11,786.25	18,000.00	18,000.00	6,213.75	65 %
1090 Legal Fees	2,083.33	22,799.29	40,000.00	40,000.00	17,200.71	57 %
1091 Tax Collection Fees	0.00	4,565.41	5,000.00	5,000.00	434.59	91 %
1095 Well Monitoring	0.00	5,000.00	5,000.00	5,000.00	0.00	100 %
2610 Office Supplies	99.25	1,836.75	3,500.00	3,500.00	1,663.25	52 %
2611 Postage and Delivery	107.25	442.10	500.00	500.00	57.90	88 %
3100 Travel	75.21	75.21	500.00	500.00	424.79	15 %
3101 Travel-Administrative	0.00	942.10	2,000.00	2,000.00	1,057.90	47 %
3120 Mileage Reimbursement	264.33	2,515.65	2,000.00	3,000.00	484.35	84 %
3150 Education	150.00	5,880.00	4,000.00	6,000.00	120.00	98 %
3210 Communications	305.17	3,334.20	6,000.00	6,000.00	2,665.80	56 %
3320 Web Hosting Fees	0.00	1,650.00	2,000.00	2,000.00	350.00	83 %
3700 Advertising	1,235.14	2,659.12	6,000.00	6,000.00	3,340.88	44 %
3950 Dues and Subscriptions	0.00	21,556.55	22,000.00	22,000.00	443.45	98 %
3960 Bank and Merchant Fees	0.00	620.43	1,000.00	1,000.00	379.57	62 %
3970 Elections	0.00	3,964.13	0.00	4,000.00	35.87	99 %
3990 Miscellaneous	-46.16	213.40	500.00	500.00	286.60	43 %
4210 Board of Adjustment	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
4220 Historic Preservation Commission	1,546.01	12,683.30	13,000.00	15,000.00	2,316.70	85 %
4230 Ordinance Conversion	0.00	3,077.06	3,000.00	3,200.00	122.94	96 %
4240 Planning & Zoning Board	0.00	110.00	1,000.00	1,000.00	890.00	11 %
4250 Tree Board	0.00	323.65	1,000.00	1,000.00	676.35	32 %
4300 Equipment Lease	292.04	2,161.00	2,000.00	2,000.00	-161.00	108 %
4500 Liability Insurance	0.00	5,789.19	7,800.00	7,800.00	2,010.81	74 %
Account Total:	**33,649.01**	**418,100.14**	**566,780.00**	**583,080.00**	**164,979.86**	**72 %**
Account Group Total:	**33,649.01**	**418,100.14**	**566,780.00**	**583,080.00**	**164,979.86**	**72 %**

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
May 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	75.00	300.00	600.00	600.00	300.00	50 %
2110 Furnishings	0.00	385.68	2,000.00	2,000.00	1,614.32	19 %
3310 Electricity	2,830.20	15,970.15	18,000.00	18,000.00	2,029.85	89 %
3510 Repairs & Maintenance	1,723.00	9,680.54	13,000.00	13,000.00	3,319.46	74 %
3515 Cleaning	290.00	2,900.00	4,200.00	4,200.00	1,300.00	69 %
Account Total:	**4,918.20**	**29,236.37**	**37,800.00**	**37,800.00**	**8,563.63**	**77 %**
Account Group Total:	**4,918.20**	**29,236.37**	**37,800.00**	**37,800.00**	**8,563.63**	**77 %**
Fund Total:	**38,567.21**	**447,336.51**	**604,580.00**	**620,880.00**	**173,543.49**	**72 %**
15 Cultural & Recreation Fund						
6000						
6200 Cultural and Recreation Expense						
1004 Salary-Other	15,475.92	151,131.75	168,000.00	176,256.00	25,124.25	86 %
1008 Medicare Expense	224.40	2,191.45	2,520.00	2,520.00	328.55	87 %
1009 Social Security Expense	959.50	9,370.24	10,500.00	10,500.00	1,129.76	89 %
1010 Retirement Expense	887.64	9,697.28	11,800.00	11,800.00	2,102.72	82 %
1011 Health/Dental/Vision	2,731.50	28,674.00	33,000.00	33,000.00	4,326.00	87 %
1013 Life Insurance	65.52	696.78	860.00	860.00	163.22	81 %
1014 Worker Comp	0.00	3,259.88	4,400.00	4,400.00	1,140.12	74 %
1015 Unemployment	5.64	203.28	1,000.00	1,000.00	796.72	20 %
1016 Disability Insurance	66.56	698.88	800.00	800.00	101.12	87 %
1017 Simple IRA Contribution	355.04	3,873.17	4,000.00	4,000.00	126.83	97 %
3500 Operations and Maintenance	12,439.76	83,377.35	122,000.00	122,000.00	38,622.65	68 %
3833 Contributions to Other Agencies	0.00	4,634.00	7,000.00	7,000.00	2,366.00	66 %
3981 Special Events	439.32	11,270.55	18,000.00	18,000.00	6,729.45	63 %
3982 Dog Park Expense	776.00	1,236.00	0.00	0.00	-1,236.00	*** %
4500 Liability Insurance	0.00	5,449.18	7,800.00	7,800.00	2,350.82	70 %
Account Total:	**34,426.80**	**315,763.79**	**391,680.00**	**399,936.00**	**84,172.21**	**79 %**
Account Group Total:	**34,426.80**	**315,763.79**	**391,680.00**	**399,936.00**	**84,172.21**	**79 %**
Fund Total:	**34,426.80**	**315,763.79**	**391,680.00**	**399,936.00**	**84,172.21**	**79 %**
91 Capital Expenses						
6000						
6300 Capital Expenses						
5210 Capital Exp - GIS, Computer, etc	0.00	424.65	0.00	3,000.00	2,575.35	14 %
5500 Capital Outlay-Equipment	9,157.50	35,840.19	12,218.00	55,218.00	19,377.81	65 %
5700 Capital Outlay-Land and Improvements	14,902.00	179,211.22	1,038,055.00	997,055.00	817,843.78	18 %
Account Total:	**24,059.50**	**215,476.06**	**1,050,273.00**	**1,055,273.00**	**839,796.94**	**20 %**
Account Group Total:	**24,059.50**	**215,476.06**	**1,050,273.00**	**1,055,273.00**	**839,796.94**	**20 %**
Fund Total:	**24,059.50**	**215,476.06**	**1,050,273.00**	**1,055,273.00**	**839,796.94**	**20 %**

See Accountant's Compilation Report

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

Grand Total:	97,053.51	978,576.36	2,046,533.00	2,076,089.00	1,097,512.64	47 %

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3110 Planning and Zoning Fees						
CR 533 1	Batch #: 10287		5/18		1,300.00	
CR 536 1	Batch #: 10288		5/18		9,800.00	
	Account Total:		29,466.10 CR		**11,100.00**	40,566.10 CR
3210 Property Tax Receipts						
RV 462 1	Vehicle Property Taxes		5/18		6,530.37	
RV 462 2	Property Taxes		5/18		1,092.63	
	Account Total:		782,074.33 CR		**7,623.00**	789,697.33 CR
3220 Excise Tax Receipts						
RV 472 1	Beer & Wine Excise		5/18		31,224.13	
	Account Total:				**31,224.13**	31,224.13 CR
3230 Sales Tax Receipts						
RV 469 1	Sales & Use Tax		5/18		18,187.75	
	Account Total:		211,033.35 CR		**18,187.75**	229,221.10 CR
3250 Solid Waste Disposal Tax Dist.						
RV 470 1	Solid Waste Disposal Tax 3/31		5/18		1,206.62	
	Account Total:		3,693.38 CR		**1,206.62**	4,900.00 CR
3263 Cable Tax Receipts						
CR 538 1	Batch #: 10290		5/18		3,162.84	
	Account Total:		10,358.43 CR		**3,162.84**	13,521.27 CR
3350 HPC Donations						
JV 235 2	Move Porta John to HPC Exp		5/18		548.01	
JV 237 1	Move HPC Donations to Exp		5/18	3,512.02		
JV 238 1	Credit HPC Donations to FB		5/18		2,925.00	
	Account Total:		7,715.02 CR	3,512.02	**3,473.01**	7,676.01 CR
3839 Miscellaneous Revenues						
RV 471 1	Historic Throw Purchased		5/18		50.00	
	Account Total:				**50.00**	50.00 CR

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1001 Salary-Governing Body						
PR 180500 3	Payroll Expenditure					
	Object Total:					
1002 Salary-Town Administrator						
JV 233 1	Move PR Amounts for Town Admin					
JV 233 2	Move PR Amts for Town Admin					
PR 180502 3	Payroll Expenditure					
PR 180503 3	Payroll Expenditure					
	Object Total:					
1003 Salary-Town Clerk						
JV 233 3	Move PR Amts for Town Admin-SS					
PR 180502 4	Payroll Expenditure					
PR 180503 4	Payroll Expenditure					
	Object Total:					
1004 Salary-Other						
PR 180502 5	Payroll Expenditure					
PR 180503 5	Payroll Expenditure					
	Object Total:					
1005 Salary-Planning Director						
JV 233 4	Move PR Amts for Town Admin-BB					
PR 180502 6	Payroll Expenditure	May Administrative Salaries		17,485.90		
PR 180503 6	Payroll Expenditure					
	Object Total:					
1008 Medicare Expense						
PR 180500 4	Employer Contributions		5/18	11.60		
PR 180502 7	Employer Contributions		5/18	111.22		
PR 180503 7	Employer Contributions		5/18	110.85		
	Object Total:		1,920.36 DB	233.67		2,154.03 DB
1009 Social Security Expense						
PR 180500 5	Employer Contributions		5/18	49.60		
PR 180502 8	Employer Contributions		5/18	475.60		
PR 180503 8	Employer Contributions		5/18	473.99		
	Object Total:		8,211.08 DB	999.19		9,210.27 DB
1010 Retirement Expense						
PR 180502 9	Employer Contributions		5/18	582.82		
PR 180503 9	Employer Contributions		5/18	582.82		
	Object Total:		10,046.61 DB	1,165.64		11,212.25 DB
1011 Health/Dental/Vision						
PR 180502 10	Employer Contributions		5/18	1,747.87		
PR 180503 10	Employer Contributions		5/18	1,747.87		
	Object Total:		36,402.64 DB	3,495.74		39,898.38 DB
1013 Life Insurance						
PR 180502 11	Employer Contributions		5/18	27.58		
PR 180503 11	Employer Contributions		5/18	27.58		
	Object Total:		620.34 DB	55.16		675.50 DB
1015 Unemployment						
PR 180500 6	Employer Contributions		5/18	0.48		
PR 180502 12	Employer Contributions		5/18	3.05		
PR 180503 12	Employer Contributions		5/18	2.84		

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Town of Oak Ridge
Supplementary Schedule 3
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May 2018

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
	Object Total:		149.14 DB	6.37		155.51 DB
1016 Disability Insurance						
PR 180502 13	Employer Contributions		5/18	23.82		
PR 180503 13	Employer Contributions		5/18	23.82		
	Object Total:		480.78 DB	47.64		528.42 DB
1017 Simple IRA Contribution						
PR 180502 14	Employer Contributions		5/18	166.25		
PR 180503 14	Employer Contributions		5/18	233.13		
	Object Total:		4,268.09 DB	399.38		4,667.47 DB
1081 Accounting						
CL 2125 1	37837 April Accounting	SAMUEL K. ANDERS, CPA, MSA	5/18	2,448.75		
	Object Total:		55,693.33 DB	2,448.75		58,142.08 DB
1082 Consulting						
CL 2165 1	Facilition of council planning	Randall Billings	5/18	1,200.00		
	Object Total:		7,705.10 DB	1,200.00		8,905.10 DB
1090 Legal Fees						
CL 2124 1	16858 April Legal	SPARROW DENNIS & MEDLIN,	5/18	2,083.33		
	Object Total:		20,715.96 DB	2,083.33		22,799.29 DB
2610 Office Supplies						
CL 2117 2	89001 Office Supplies	OFFICE DEPOT	5/18	23.50		
CL 2144 9	Lowes Foods	CARD SERVICES CENTER	5/18	30.96		
CL 2152 1	1372206950 Office Supplies	OFFICE DEPOT	5/18	10.43		
CL 2158 2	Office Supplies	OFFICE DEPOT	5/18	12.59		
CL 2158 3	Office Supplies	OFFICE DEPOT	5/18	21.77		
	Object Total:		1,737.50 DB	99.25		1,836.75 DB
2611 Postage and Delivery						
CL 2144 3	USPS	CARD SERVICES CENTER	5/18	100.00		
CL 2144 4	USPS	CARD SERVICES CENTER	5/18	7.25		
	Object Total:		334.85 DB	107.25		442.10 DB
3100 Travel						
CL 2112 1	Mileage Reimbursement	Ann Schneider	5/18	75.21		
	Object Total:			75.21		75.21 DB
3120 Mileage Reimbursement						
CL 2114 1	Mileage Reimbursement	TERRY LANNON	5/18	264.33		
	Object Total:		2,251.32 DB	264.33		2,515.65 DB
3150 Education						
CL 2144 10	School of Govt-Education	CARD SERVICES CENTER	5/18	150.00		
	Object Total:		5,730.00 DB	150.00		5,880.00 DB
3210 Communications						
CL 2151 1	Communications	TIME WARNER CABLE	5/18	305.17		
	Object Total:		3,029.03 DB	305.17		3,334.20 DB
3700 Advertising						
CL 2140 1	Legal Advertising	NEWS & RECORD	5/18	486.16		
JV 236 1	Move Advert from HPC		5/18	748.98		
	Object Total:		1,423.98 DB	1,235.14		2,659.12 DB
3990 Miscellaneous						
CL 2144 1	Refund of Fees from 3/18	CARD SERVICES CENTER	5/18		46.16	
	Object Total:		259.56 DB		46.16	213.40 DB

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Town of Oak Ridge
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Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
4220 Historic Preservation Commission						
CL 2135 1	HPC Grant	St. James AME Church	5/18	2,000.00		
CL 2144 11	Ancestry Membership	CARD SERVICES CENTER	5/18	189.00		
CL 2148 1	Honorarium	Benjamin Briggs	5/18	100.00		
CL 2149 1	Honorarium	David Hoggard	5/18	100.00		
CL 2167 1	Historic Marker-Welcome to OR	SEWAH STUDIOS, INC.	5/18	1,000.00		
CL 2167 2	Historic Marker-Historic OR	SEWAH STUDIOS, INC.	5/18	1,870.00		
JV 235 1	Move Porta John to HPC Exp		5/18	548.01		
JV 236 2	Move Advert from HPC		5/18		748.98	
JV 237 2	Move HPC Donations to Exp		5/18		3,512.02	
	Object Total:		**11,137.29 DB**	**5,807.01**	**4,261.00**	**12,683.30 DB**
4300 Equipment Lease						
CL 2150 1	22658927 Copier Lease	MODERN IMPRESSIONS	5/18	113.17		
CL 2164 1	274111 Copier	Modern Impressions	5/18	178.87		
	Object Total:		**1,868.96 DB**	**292.04**		**2,161.00 DB**
	Account Total:		**322,935.10 DB**	**45,556.17**	**11,907.16**	**356,584.11 DB**
5000 Building and Grounds						
1083 Security Monitoring						
CL 2163 1	Alarm Monitoring 6/18-8/18	SECURITY CENTRAL	5/18	75.00		
	Object Total:		**225.00 DB**	**75.00**		**300.00 DB**
3310 Electricity						
CL 2111 1	8315 Linville Rd-Town Hall	DUKE ENERGY	5/18	1,333.82		
CL 2123 1	774628 Cleaning	AT YOUR SERVICES CLEANING	5/18	290.00		
CL 2127 1	3100 Oak Ridge Road	DUKE ENERGY	5/18	24.72		
CL 2127 2	4501 Peeples Road	DUKE ENERGY	5/18	26.34		
CL 2145 1	8315 Linville Road	DUKE ENERGY	5/18	1,128.35		
CL 2145 2	1611 Oak Ridge Road	DUKE ENERGY	5/18	26.97		
	Object Total:		**13,139.95 DB**	**2,830.20**		**15,970.15 DB**
3510 Repairs & Maintenance						
CL 2129 1	7017 Plant Maintenance	Rolling Greens	5/18	81.00		
CL 2141 1	84785723 Inspect Damper Door	Johnson Controls Fire Prot	5/18	100.00		
CL 2146 1	Mowing Peeples Rd/Hwy 68	Justin Nicholson	5/18	100.00		
CL 2147 1	13605 Move Avaya Tele Set	JRB Communications LLC	5/18	95.00		
CL 2153 1	2268 Fix outside security lig	OAK RIDGE ELECTRIC, INC	5/18	780.00		
CL 2153 2	2265 Wire outlet/well head	OAK RIDGE ELECTRIC, INC	5/18	567.00		
	Object Total:		**7,957.54 DB**	**1,723.00**		**9,680.54 DB**
3515 Cleaning						
CL 2166 1	774636 Cleaning	AT YOUR SERVICES CLEANING	5/18	290.00		
	Object Total:		**2,610.00 DB**	**290.00**		**2,900.00 DB**
	Account Total:		**23,932.49 DB**	**4,918.20**		**28,850.69 DB**
	Fund Total:			**53,986.39**	**87,934.51**	

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Town of Oak Ridge
Supplementary Schedule 3
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May 2018

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3331 Dog Park Fund Donations						
CR 531 1	Batch #: 10287		5/18		1,051.09	
	Account Total:		**2,225.00 CR**		**1,051.09**	**3,276.09 CR**
3341 Special Events						
CR 539 1	Batch #: 10290		5/18		127.00	
	Account Total:		**1,293.42 CR**		**127.00**	**1,420.42 CR**
3342 Facility Rental						
CL 2134 1	Shelter Refund	FAYE ELLISON	5/18	30.00		
CL 2136 1	Shelter Refund	Ethel Daniel	5/18	50.00		
CL 2156 1	Shelter Refund	Northwest High School PTSO	5/18	40.00		
CR 532 1	Batch #: 10287		5/18		195.00	
CR 534 1	Batch #: 10288		5/18		144.00	
CR 537 1	Batch #: 10289		5/18		855.00	
	Account Total:		**18,197.00 CR**	**120.00**	**1,194.00**	**19,271.00 CR**
3344 User Fees						
CR 540 1	Batch #: 10290		5/18		150.00	
	Account Total:		**5,780.00 CR**		**150.00**	**5,930.00 CR**
3345 Other Park Revenue - Other						
CR 535 1	Batch #: 10288		5/18		174.00	
	Account Total:		**1,141.00 CR**		**174.00**	**1,315.00 CR**
6200 Cultural and Recreation Expense						
1004 Salary-Other						
PR 180502 17	Payroll Expenditure		5/18	7,763.21		
PR 180503 17	Payroll Expenditure		5/18	7,712.71		
	Object Total:		**135,655.83 DB**	**15,475.92**		**151,131.75 DB**
1008 Medicare Expense						
PR 180502 18	Employer Contributions		5/18	112.57		
PR 180503 18	Employer Contributions		5/18	111.83		
	Object Total:		**1,967.05 DB**	**224.40**		**2,191.45 DB**
1009 Social Security Expense						
PR 180502 19	Employer Contributions		5/18	481.32		
PR 180503 19	Employer Contributions		5/18	478.18		
	Object Total:		**8,410.74 DB**	**959.50**		**9,370.24 DB**
1010 Retirement Expense						
PR 180502 20	Employer Contributions		5/18	443.82		
PR 180503 20	Employer Contributions		5/18	443.82		
	Object Total:		**8,809.64 DB**	**887.64**		**9,697.28 DB**

Town of Oak Ridge
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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 180502 21	Employer Contributions		5/18	1,365.75		
PR 180503 21	Employer Contributions		5/18	1,365.75		
	Object Total:		**25,942.50 DB**	**2,731.50**		**28,674.00 DB**
1013 Life Insurance						
PR 180502 22	Employer Contributions		5/18	32.76		
PR 180503 22	Employer Contributions		5/18	32.76		
	Object Total:		**631.26 DB**	**65.52**		**696.78 DB**
1015 Unemployment						
PR 180502 23	Employer Contributions		5/18	2.83		
PR 180503 23	Employer Contributions		5/18	2.81		
	Object Total:		**197.64 DB**	**5.64**		**203.28 DB**
1016 Disability Insurance						
PR 180502 24	Employer Contributions		5/18	33.28		
PR 180503 24	Employer Contributions		5/18	33.28		
	Object Total:		**632.32 DB**	**66.56**		**698.88 DB**
1017 Simple IRA Contribution						
PR 180502 25	Employer Contributions		5/18	177.52		
PR 180503 25	Employer Contributions		5/18	177.52		
	Object Total:		**3,518.13 DB**	**355.04**		**3,873.17 DB**
3500 Operations and Maintenance						
CL 2110 1	863004792 Fuel	QUALITY OIL COMPANY	5/18	520.04		
CL 2116 1	53959 Open and replace West RR	Guilford Locksmithing, Inc	5/18	184.84		
CL 2118 1	182240 Janitorial Supplies	TARHEEL PAPER & SUPPLY CO	5/18	56.64		
CL 2120 1	Scorekeeper	Emma Welsh	5/18	50.00		
CL 2121 1	Town Park Lights	DUKE ENERGY	5/18	893.57		
CL 2121 2	Town Park-6231 Lisa Dr	DUKE ENERGY	5/18	908.02		
CL 2121 3	Ampitheater	DUKE ENERGY	5/18	24.72		
CL 2121 4	Restrooms at Park	DUKE ENERGY	5/18	149.56		
CL 2121 5	8326 Linville Road	DUKE ENERGY	5/18	243.63		
CL 2121 6	8326 Linville Road	DUKE ENERGY	5/18	243.99		
CL 2121 7	6231 Lisa Dr	DUKE ENERGY	5/18	129.26		
CL 2121 8	6231 Lisa Dr	DUKE ENERGY	5/18	26.14		
CL 2122 1	20180423 Shirts for Staff	ALAMO PRIDE LLC	5/18	1,523.50		
CL 2126 1	Grounds Care	LOWE'S	5/18	204.82		
CL 2126 2	Janitorial & Grounds Care	LOWE'S	5/18	598.10		
CL 2128 1	1958 Pump Tank at Restroom	Mueller Septic Services	5/18	225.00		
CL 2133 1	Scorer	Emma Welsh	5/18	40.00		
CL 2137 1	TMC201804 Playground Mulch	TRIAD MULCH SUPPLY, INC	5/18	426.12		
CL 2138 1	399781 Equip Repair/Grounds Car	FARMERS FEED AND SEED	5/18	208.64		
CL 2139 1	Grounds Care	SHERWIN-WILLIAMS	5/18	143.98		
CL 2144 2	Tractor Supply Grounds Care	CARD SERVICES CENTER	5/18	14.97		
CL 2144 7	Sams Club Dues	CARD SERVICES CENTER	5/18	100.00		
CL 2144 12	Humphreys-Field Maint	CARD SERVICES CENTER	5/18	57.49		
CL 2144 13	Tractor Supply	CARD SERVICES CENTER	5/18	24.98		
CL 2144 14	Best Buy - Grounds Care-Cable	CARD SERVICES CENTER	5/18	14.98		
CL 2144 15	Markers Inc-Temp Fence Parts	CARD SERVICES CENTER	5/18	307.05		
CL 2144 16	Tractor Supply	CARD SERVICES CENTER	5/18	8.99		
CL 2144 17	Tractor Supply	CARD SERVICES CENTER	5/18	2.49		

Town of Oak Ridge
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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	2144	19	i		CARD SERVICES CENTER	5/18			
CL	2157	1	182545	Park Bench Repl Slats	Kay Park Recreation	5/18	964.00		
CL	2159	1	472720	Grounds Care	GREEN RESOURCE, LLC	5/18	1,485.50		
CL	2160	1	0491158IN	Field Maintenance	BEACON ATHLETICS	5/18	159.00		
CL	2161	1	Field Maintenance		SHERWIN-WILLIAMS	5/18	50.85		
CL	2162	1	Amphitheater		DUKE ENERGY	5/18	26.23		
CL	2162	2	Restrooms at Park		DUKE ENERGY	5/18	63.45		
CL	2162	3	6231 Lisa Drive		DUKE ENERGY	5/18	817.13		
CL	2162	4	6231 Lisa Drive Lights		DUKE ENERGY	5/18	1,033.03		
CL	2162	5	6231 Lisa Drive		DUKE ENERGY	5/18	33.53		
CL	2162	6	8326 Linville Road		DUKE ENERGY	5/18	124.92		
CL	2162	7	6231 Lisa Drive		DUKE ENERGY	5/18	132.39		
CL	2162	8	8000 Linville Road		DUKE ENERGY	5/18	88.91		
CL	2162	9	8326 Linville Road		DUKE ENERGY	5/18	129.30		
				Object Total:		**70,937.59 DB**	**12,439.76**		**83,377.35 DB**
3981 Special Events									
CL	2117	1	23001	MIP flyers	OFFICE DEPOT	5/18	46.62		
CL	2144	5	Lowes Foods- MIP Concessions		CARD SERVICES CENTER	5/18	9.52		
CL	2144	6	Lowes Foods - MIP Concessions		CARD SERVICES CENTER	5/18	76.13		
CL	2144	8	Sams Club - MIP Concessions		CARD SERVICES CENTER	5/18	256.57		
CL	2158	1	MIP Flyers		OFFICE DEPOT	5/18	50.48		
				Object Total:		**10,831.23 DB**	**439.32**		**11,270.55 DB**
3982 Dog Park Expense									
CL	2113	1	20183913	Canine Capers Ad 4/20	PS COMMUNICATIONS	5/18	347.00		
CL	2113	2	20183914	Canine Capers Ad 4/27	PS COMMUNICATIONS	5/18	347.00		
CL	2115	1	9539	Awards for Canine Capers	ANNETTE JOYCE	5/18	82.00		
				Object Total:		**460.00 DB**	**776.00**		**1,236.00 DB**
				Account Total:		**267,993.93 DB**	**34,426.80**		**302,420.73 DB**
				Fund Total:			**34,546.80**	**2,696.09**	

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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	2131	1		Ck for NC Trailer Sales	BB&T	5/18	6,301.50		
CL	2155	1	61600	Replace Slide	Kidstuff Playsystems	5/18	2,856.00		
				Object Total:		**26,682.69 DB**	**9,157.50**		**35,840.19 DB**
5700 Capital Outlay-Land and Improvements									
CL	2119	1	36402	Ampitheater Beautificati	NEW GARDEN LANDSCAPING & N	5/18	6,627.00		
CL	2132	1	49098	Walkway Project	Davis, Martin, Powell	5/18	5,175.00		
CL	2142	1	1240	Soils Consulting-Whitake	PIEDMONT ENVIRONMENTAL ASS	5/18	1,500.00		
CL	2154	1	3621	Phase I - Whitaker	Pilot Environmental, LLC	5/18	1,600.00		
				Object Total:		**164,309.22 DB**	**14,902.00**		**179,211.22 DB**
				Account Total:		**190,991.91 DB**	**24,059.50**		**215,051.41 DB**
				Fund Total:			**24,059.50**	**0.00**	
				Grand Total:			**112,592.69**	**90,630.60**	

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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	424.65		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	16,542.10	1,995.00		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	2,557,016.91	6,627.00		2,563,643.91	485,971.76	64,918.44	550,890.20
Park Equipment	767,560.16	30,761.69		798,321.85	366,117.31	50,181.86	416,299.17
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	39,808.34	0.00	7,561,021.29	1,554,550.38	198,418.07	1,752,968.45
					Est. Monthly	16,729.26	

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.