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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 December 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.

January 3, 2018

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

ASSETS		
Current Assets		
BB&T Checking		165,095.05
Petty Cash		100.00
BB&T Money Market		834,640.05
Bank of OR Money Market		19,009.28
Pinnacle Money Market		2,341,513.16
BB&T Bond Account		12,900.86
Ad Valorem Tax Receivable		11,115.08
Sales Tax Refund Receivable		6,592.10
Total Current Assets		3,390,965.58
	Total Assets	**3,390,965.58**
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts Payable		341.77
Retirement Contributions Payable		4,264.33
FICA Tax Payable		0.00
FIT W/H Tax Payable		0.00
SIT W/H Tax Payable		1,373.35
Health Insurance Payable		-1,702.71
457b Payable		0.00
Unemployment Payable		-10.48
Refundable Bonds		12,900.86
Total Current Liabilities		17,167.12
Other Liabilities		
Deferred Inflows of Resources		11,115.08
	Total Liabilities	28,282.20
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		1,351,728.14
	Total Fund Balance	3,362,683.38
TOTAL LIABILITIES AND FUND BALANCE		**3,390,965.58**

See Accountant's Compilation Report

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

	December '17	July '17-June '18
Revenues		
3110 Planning and Zoning Fees		13,150.00
3210 Property Tax Receipts	21,887.03	591,402.78
3220 Excise Tax Receipts		
3230 Sales Tax Receipts	20,345.47	124,584.53
3250 Solid Waste Disposal Tax Dist.		2,425.39
3261 Telecommunication Services	4,165.77	10,741.73
3262 Video Programming	16,422.27	33,032.93
3263 Cable Tax Receipts		7,102.15
3264 Electric Power	46,090.83	93,099.20
3265 Piped Natural Gas	1,292.43	3,960.97
3311 Grants		33,333.00
3325 ABC Distribution		51,856.00
3341 Special Events		1,145.92
3342 Facility Rental		15,467.50
3343 Program Fees		1,165.00
3344 User Fees		100.00
3345 Other Park Revenue - Other		1,141.00
3350 HPC Donations		7,594.43
3831 Interest Earnings		11,065.80
Total Revenues	110,203.80	1,002,368.33
Expenses		
4100 Administrative		
December Administrative Salaries	17,402.26	91,770.48
1008 Medicare Expense	232.48	1,170.74
1009 Social Security Expense	993.97	5,005.80
1010 Retirement Expense	1,142.30	6,319.97
1011 Health/Dental/Vision	3,495.74	22,419.68
1013 Life Insurance	55.16	399.70
1014 Worker Comp		1,384.09
1015 Unemployment	6.30	37.33
1016 Disability Insurance	47.64	290.22
1017 457b Contribution	456.90	2,915.32
1035 Property Taxes		816.91
1081 Accounting	9,651.25	44,342.33
1082 Consulting	639.85	5,815.85
1084 Animal Control		3,928.75
1090 Legal Fees	2,083.33	10,502.96
1091 Tax Collection Fees		4,565.41
1095 Well Monitoring		5,000.00
2610 Office Supplies		980.56
2611 Postage and Delivery		181.00
3100 Travel		
3101 Travel-Administrative		784.76
3120 Mileage Reimbursement	669.82	1,503.03
3150 Education		3,945.00
3210 Communications		1,515.77
3320 Web Hosting Fees		950.00
3700 Advertising	50.00	790.70
3950 Dues and Subscriptions		19,289.00
3960 Bank and Merchant Fees		320.83
3990 Miscellaneous		204.94
4210 Board of Adjustment		
4220 Historic Preservation Commission		7,125.01

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

4230 Ordinance Conversion		3,077.06
4240 Planning & Zoning Board		
4250 Tree Board		188.80
4300 Equipment Lease	65.54	945.92
4500 Liability Insurance		5,449.19
Total Administrative	36,992.54	253,937.11
5000 Building and Grounds		
1083 Security Monitoring		150.00
2110 Furnishings		385.68
3310 Electricity	1,707.30	8,008.71
3510 Repairs & Maintenance	81.00	5,142.54
3515 Cleaning		1,450.00
Total Building and Grounds	1,788.30	15,136.93
6200 Cultural and Recreation Expense		
1004 Salary-Other	19,146.27	82,265.19
1008 Medicare Expense	277.63	1,192.90
1009 Social Security Expense	1,187.10	5,100.49
1010 Retirement Expense	1,219.98	5,273.68
1011 Health/Dental/Vision	2,731.50	15,016.50
1013 Life Insurance	65.52	369.18
1014 Worker Comp		3,493.35
1015 Unemployment	8.35	76.97
1016 Disability Insurance	66.56	366.08
1017 457b Contribution	487.98	2,109.42
3500 Operations and Maintenance	4,692.99	45,848.86
3833 Contributions to Other Agencies		1,477.00
3981 Special Events	1,124.85	10,385.23
4500 Liability Insurance		5,449.18
Total Cultural and Recreation	31,008.73	178,424.03
6300 Capital Expenses		
5210 Capital Exp - GIS, Computer, etc		424.65
5500 Capital Outlay-Equipment	1,995.00	10,687.95
5700 Capital Outlay-Land and Improvements	12,230.00	130,583.22
Total Capital Expenses	14,225.00	141,695.82
Total Expenses	84,014.57	589,193.89
Net Revenues	26,189.23	413,174.44

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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 December 31, 2017

BB&T	
Checking/Savings	
BB&T Checking	165,095.05
BB&T Money Market	834,640.05
BB&T Bond Account	12,900.86
Total Checking/Savings	1,012,635.96

Bank of Oak Ridge	
Checking/Savings	
Bank Of OR Money Market	19,009.28
Total Checking/Savings	19,009.28

Bank of North Carolina	
Checking/Savings	
Bank of NC Money Market	2,341,513.16
Total Checking/Savings	2,341,513.16

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

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	13,150.00	35,000.00	21,850.00	38 %
3210	Property Tax Receipts	21,887.03	591,402.78	788,782.00	197,379.22	75 %
3220	Excise Tax Receipts	0.00	0.00	30,000.00	30,000.00	0 %
3230	Sales Tax Receipts	20,345.47	124,584.53	187,254.00	62,669.47	67 %
3250	Solid Waste Disposal Tax Dist.	0.00	2,425.39	4,400.00	1,974.61	55 %
3261	Telecommunication Services	4,165.77	10,741.73	22,000.00	11,258.27	49 %
3262	Video Programming	16,422.27	33,032.93	66,000.00	32,967.07	50 %
3263	Cable Tax Receipts	0.00	7,102.15	11,000.00	3,897.85	65 %
3264	Electric Power	46,090.83	93,099.20	195,000.00	101,900.80	48 %
3265	Piped Natural Gas	1,292.43	3,960.97	4,000.00	39.03	99 %
3311	Grants	0.00	33,333.00	0.00	-33,333.00	** %
3325	ABC Distribution	0.00	51,856.00	124,000.00	72,144.00	42 %
3350	HPC Donations	0.00	7,594.43	0.00	-7,594.43	** %
3831	Interest Earnings	0.00	11,065.80	8,000.00	-3,065.80	138 %
	Account Group Total:	**110,203.80**	**983,348.91**	**1,475,436.00**	**492,087.09**	**67 %**
	Fund Total:	**110,203.80**	**983,348.91**	**1,475,436.00**	**492,087.09**	**67 %**
15 Cultural & Recreation Fund						
3000						
3341	Special Events	0.00	1,145.92	1,600.00	454.08	72 %
3342	Facility Rental	0.00	15,467.50	15,500.00	32.50	100 %
3343	Program Fees	0.00	1,165.00	7,200.00	6,035.00	16 %
3344	User Fees	0.00	100.00	8,398.00	8,298.00	1 %
3345	Other Park Revenue - Other	0.00	1,141.00	1,000.00	-141.00	114 %
	Account Group Total:	**0.00**	**19,019.42**	**33,698.00**	**14,678.58**	**56 %**
	Fund Total:	**0.00**	**19,019.42**	**33,698.00**	**14,678.58**	**56 %**
	Grand Total:	**110,203.80**	**1,002,368.33**	**1,509,134.00**	**506,765.67**	**66 %**

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
December 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	150.00	600.00	600.00	450.00	25 %
2110 Furnishings	0.00	385.68	2,000.00	2,000.00	1,614.32	19 %
3310 Electricity	1,707.30	8,008.71	18,000.00	18,000.00	9,991.29	44 %
3510 Repairs & Maintenance	81.00	5,142.54	13,000.00	13,000.00	7,857.46	40 %
3515 Cleaning	0.00	1,450.00	4,200.00	4,200.00	2,750.00	35 %
Account Total:	**1,788.30**	**15,136.93**	**37,800.00**	**37,800.00**	**22,663.07**	**40 %**
Account Group Total:	**1,788.30**	**15,136.93**	**37,800.00**	**37,800.00**	**22,663.07**	**40 %**
Fund Total:	**38,780.84**	**269,074.04**	**604,580.00**	**611,780.00**	**342,705.96**	**44 %**
15 Cultural & Recreation Fund						
6000						
6200 Cultural and Recreation Expense						
1004 Salary-Other	19,146.27	82,265.19	168,000.00	176,256.00	93,990.81	47 %
1008 Medicare Expense	277.63	1,192.90	2,520.00	2,520.00	1,327.10	47 %
1009 Social Security Expense	1,187.10	5,100.49	10,500.00	10,500.00	5,399.51	49 %
1010 Retirement Expense	1,219.98	5,273.68	11,800.00	11,800.00	6,526.32	45 %
1011 Health/Dental/Vision	2,731.50	15,016.50	33,000.00	33,000.00	17,983.50	46 %
1013 Life Insurance	65.52	369.18	860.00	860.00	490.82	43 %
1014 Worker Comp	0.00	3,493.35	4,400.00	4,400.00	906.65	79 %
1015 Unemployment	8.35	76.97	1,000.00	1,000.00	923.03	8 %
1016 Disability Insurance	66.56	366.08	800.00	800.00	433.92	46 %
1017 457b Contribution	487.98	2,109.42	4,000.00	4,000.00	1,890.58	53 %
3500 Operations and Maintenance	4,692.99	45,848.86	122,000.00	122,000.00	76,151.14	38 %
3833 Contributions to Other Agencies	0.00	1,477.00	7,000.00	7,000.00	5,523.00	21 %
3981 Special Events	1,124.85	10,385.23	18,000.00	18,000.00	7,614.77	58 %
4500 Liability Insurance	0.00	5,449.18	7,800.00	7,800.00	2,350.82	70 %
Account Total:	**31,008.73**	**178,424.03**	**391,680.00**	**399,936.00**	**221,511.97**	**45 %**
Account Group Total:	**31,008.73**	**178,424.03**	**391,680.00**	**399,936.00**	**221,511.97**	**45 %**
Fund Total:	**31,008.73**	**178,424.03**	**391,680.00**	**399,936.00**	**221,511.97**	**45 %**
91 Capital Expenses						
6000						
6300 Capital Expenses						
5210 Capital Exp - GIS, Computer, etc	0.00	424.65	0.00	0.00	-424.65	*** %
5500 Capital Outlay-Equipment	1,995.00	10,687.95	12,218.00	12,218.00	1,530.05	87 %
5700 Capital Outlay-Land and Improvements	12,230.00	130,583.22	1,038,055.00	1,038,055.00	907,471.78	13 %
Account Total:	**14,225.00**	**141,695.82**	**1,050,273.00**	**1,050,273.00**	**908,577.18**	**13 %**
Account Group Total:	**14,225.00**	**141,695.82**	**1,050,273.00**	**1,050,273.00**	**908,577.18**	**13 %**
Fund Total:	**14,225.00**	**141,695.82**	**1,050,273.00**	**1,050,273.00**	**908,577.18**	**13 %**
Grand Total:	**84,014.57**	**589,193.89**	**2,046,533.00**	**2,061,989.00**	**1,472,795.11**	**29 %**

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

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 General Fund						
4000 OPERATING EXPENSES						
4100 Administrative						
December Administrative Salaries	17,402.26	91,770.48	217,200.00	224,200.00	132,429.52	46 %
1008 Medicare Expense	232.48	1,170.74	3,600.00	3,600.00	2,429.26	33 %
1009 Social Security Expense	993.97	5,005.80	13,500.00	13,500.00	8,494.20	37 %
1010 Retirement Expense	1,142.30	6,319.97	15,200.00	15,200.00	8,880.03	42 %
1011 Health/Dental/Vision	3,495.74	22,419.68	65,000.00	65,000.00	42,580.32	34 %
1013 Life Insurance	55.16	399.70	1,320.00	1,320.00	920.30	30 %
1014 Worker Comp	0.00	1,384.09	1,400.00	1,400.00	15.91	99 %
1015 Unemployment	6.30	37.33	840.00	840.00	802.67	4 %
1016 Disability Insurance	47.64	290.22	1,000.00	1,000.00	709.78	29 %
1017 457b Contribution	456.90	2,915.32	8,200.00	8,200.00	5,284.68	36 %
1035 Property Taxes	0.00	816.91	720.00	820.00	3.09	100 %
1081 Accounting	9,651.25	44,342.33	62,000.00	62,000.00	17,657.67	72 %
1082 Consulting	639.85	5,815.85	30,000.00	30,000.00	24,184.15	19 %
1084 Animal Control	0.00	3,928.75	18,000.00	18,000.00	14,071.25	22 %
1090 Legal Fees	2,083.33	10,502.96	40,000.00	40,000.00	29,497.04	26 %
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	0.00	980.56	3,500.00	3,500.00	2,519.44	28 %
2611 Postage and Delivery	0.00	181.00	500.00	500.00	319.00	36 %
3100 Travel	0.00	0.00	500.00	500.00	500.00	0 %
3101 Travel-Administrative	0.00	784.76	2,000.00	2,000.00	1,215.24	39 %
3120 Mileage Reimbursement	669.82	1,503.03	2,000.00	2,000.00	496.97	75 %
3150 Education	0.00	3,945.00	4,000.00	4,000.00	55.00	99 %
3210 Communications	0.00	1,515.77	6,000.00	6,000.00	4,484.23	25 %
3320 Web Hosting Fees	0.00	950.00	2,000.00	2,000.00	1,050.00	48 %
3700 Advertising	50.00	790.70	6,000.00	6,000.00	5,209.30	13 %
3950 Dues and Subscriptions	0.00	19,289.00	22,000.00	22,000.00	2,711.00	88 %
3960 Bank and Merchant Fees	0.00	320.83	1,000.00	1,000.00	679.17	32 %
3990 Miscellaneous	0.00	204.94	500.00	500.00	295.06	41 %
4210 Board of Adjustment	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
4220 Historic Preservation Commission	0.00	7,125.01	13,000.00	13,000.00	5,874.99	55 %
4230 Ordinance Conversion	0.00	3,077.06	3,000.00	3,100.00	22.94	99 %
4240 Planning & Zoning Board	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
4250 Tree Board	0.00	188.80	1,000.00	1,000.00	811.20	19 %
4300 Equipment Lease	65.54	945.92	2,000.00	2,000.00	1,054.08	47 %
4500 Liability Insurance	0.00	5,449.19	7,800.00	7,800.00	2,350.81	70 %
Account Total:	**36,992.54**	**253,937.11**	**566,780.00**	**573,980.00**	**320,042.89**	**44 %**
Account Group Total:	**36,992.54**	**253,937.11**	**566,780.00**	**573,980.00**	**320,042.89**	**44 %**
5000 Building and Grounds						

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3210 Property Tax Receipts						
RV 421 1	Tax N Tags		12/17		5,715.93	
RV 421 2	Property Taxes		12/17		16,171.10	
	Account Total:		**569,515.75 CR**		**21,887.03**	**591,402.78 CR**
3230 Sales Tax Receipts						
RV 422 1	Sales and Use Tax		12/17		20,345.47	
	Account Total:		**104,239.06 CR**		**20,345.47**	**124,584.53 CR**
3261 Telecommunication Services						
RV 423 3	Telecommunications Dist		12/17		4,165.77	
	Account Total:		**6,575.96 CR**		**4,165.77**	**10,741.73 CR**
3262 Video Programming						
RV 423 4	Video Programming		12/17		16,422.27	
	Account Total:		**16,610.66 CR**		**16,422.27**	**33,032.93 CR**
3264 Electric Power						
RV 423 2	Electricity Dist		12/17		46,090.83	
	Account Total:		**47,008.37 CR**		**46,090.83**	**93,099.20 CR**
3265 Piped Natural Gas						
RV 423 1	Piped Gas Dist		12/17		1,292.43	
	Account Total:		**2,668.54 CR**		**1,292.43**	**3,960.97 CR**
4100 Administrative						
1001 Salary-Governing Body						
PR 171201 3	Payroll Expenditure					
1003 Salary-Town Clerk						
PR 171200 3	Payroll Expenditure					
PR 171206 3	Payroll Expenditure					
PR 171208 3	Payroll Expenditure					
1005 Salary-Planning Director						
PR 171200 4	Payroll Expenditure					
PR 171206 4	Payroll Expenditure					
PR 171208 4	Payroll Expenditure	December Administrative Salaries			17.402.26	
1008 Medicare Expense						
PR 171200 5	Employer Contributions		12/17	72.97		
PR 171201 4	Employer Contributions		12/17	11.60		
PR 171206 5	Employer Contributions		12/17	74.94		

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1008 Medicare Expense						
PR 171208 5	Employer Contributions		12/17	72.97		
	Object Total:		938.26 DB	232.48		1,170.74 DB
1009 Social Security Expense						
PR 171200 6	Employer Contributions		12/17	311.97		
PR 171201 5	Employer Contributions		12/17	49.60		
PR 171206 6	Employer Contributions		12/17	320.43		
PR 171208 6	Employer Contributions		12/17	311.97		
	Object Total:		4,011.83 DB	993.97		5,005.80 DB
1010 Retirement Expense						
PR 171200 7	Employer Contributions		12/17	399.52		
PR 171206 7	Employer Contributions		12/17	399.52		
PR 171208 7	Employer Contributions		12/17	343.26		
	Object Total:		5,177.67 DB	1,142.30		6,319.97 DB
1011 Health/Dental/Vision						
PR 171200 8	Employer Contributions		12/17	1,747.87		
PR 171206 8	Employer Contributions		12/17	1,747.87		
	Object Total:		18,923.94 DB	3,495.74		22,419.68 DB
1013 Life Insurance						
PR 171200 9	Employer Contributions		12/17	27.58		
PR 171206 9	Employer Contributions		12/17	27.58		
	Object Total:		344.54 DB	55.16		399.70 DB
1015 Unemployment						
PR 171200 10	Employer Contributions		12/17	1.13		
PR 171201 6	Employer Contributions		12/17	2.32		
PR 171206 10	Employer Contributions		12/17	1.53		
PR 171208 8	Employer Contributions		12/17	1.32		
	Object Total:		31.03 DB	6.30		37.33 DB
1016 Disability Insurance						
PR 171200 11	Employer Contributions		12/17	23.82		
PR 171206 11	Employer Contributions		12/17	23.82		
	Object Total:		242.58 DB	47.64		290.22 DB
1017 457b Contribution						
PR 171200 12	Employer Contributions		12/17	159.80		
PR 171206 12	Employer Contributions		12/17	159.80		
PR 171208 9	Employer Contributions		12/17	137.30		
	Object Total:		2,458.42 DB	456.90		2,915.32 DB
1081 Accounting						
CL 1945 1	748547 2017 Audit	DIXON HUGHES GOODMAN, LLP	12/17	5,500.00		
CL 1947 1	November Accounting	SAMUEL K. ANDERS, CPA, MSA	12/17	4,151.25		
	Object Total:		34,691.08 DB	9,651.25		44,342.33 DB
1082 Consulting						
CL 1955 1	38224 Town Mgr Apps Background	CAI	12/17	639.85		
	Object Total:		5,176.00 DB	639.85		5,815.85 DB
1090 Legal Fees						
CL 1956 1	16595 November Legal Fees	SPARROW DENNIS & MEDLIN,	12/17	2,083.33		
	Object Total:		8,419.63 DB	2,083.33		10,502.96 DB

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
3120 Mileage Reimbursement						
CL 1950 1	Mileage Reimbursement	TERRY LANNON	12/17	140.17		
CL 1951 1	Mileage Reimbursement	Bill Bruce	12/17	529.65		
	Object Total:		833.21 DB	669.82		1,503.03 DB
3700 Advertising						
CL 1938 1 33127	Town Manager Ad	NC LEAGUE OF MUNICIPALITIE	12/17	50.00		
	Object Total:		740.70 DB	50.00		790.70 DB
4300 Equipment Lease						
CL 1961 1 265238	Copier	MODERN IMPRESSIONS	12/17	65.54		
	Object Total:		880.38 DB	65.54		945.92 DB
	Account Total:		137,868.92 DB	36,992.54		174,861.46 DB
5000 Building and Grounds						
3310 Electricity						
CL 1942 1	4501 Peeples Road	DUKE ENERGY	12/17	26.58		
CL 1942 2	3100 Oak Ridge Road	DUKE ENERGY	12/17	24.72		
CL 1954 1	1611 Oak Ridge Road	DUKE ENERGY	12/17	26.94		
CL 1954 2	8315 Linville Road	DUKE ENERGY	12/17	1,629.06		
	Object Total:		6,301.41 DB	1,707.30		8,008.71 DB
3510 Repairs & Maintenance						
CL 1944 1 5766	December Plant Maint	Rolling Greens	12/17	81.00		
	Object Total:		5,061.54 DB	81.00		5,142.54 DB
	Account Total:		11,362.95 DB	1,788.30		13,151.25 DB
	Fund Total:			38,780.84	110,203.80	

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
6200 Cultural and Recreation Expense						
1004 Salary-Other						
PR 171200 15	Payroll Expenditure		12/17	6,312.09		
PR 171206 15	Payroll Expenditure		12/17	6,412.09		
PR 171208 12	Payroll Expenditure		12/17	6,422.09		
	Object Total:		63,118.92 DB	19,146.27		82,265.19 DB
1008 Medicare Expense						
PR 171200 16	Employer Contributions		12/17	91.53		
PR 171206 16	Employer Contributions		12/17	92.98		
PR 171208 13	Employer Contributions		12/17	93.12		
	Object Total:		915.27 DB	277.63		1,192.90 DB
1009 Social Security Expense						
PR 171200 17	Employer Contributions		12/17	391.36		
PR 171206 17	Employer Contributions		12/17	397.56		
PR 171208 14	Employer Contributions		12/17	398.18		
	Object Total:		3,913.39 DB	1,187.10		5,100.49 DB
1010 Retirement Expense						
PR 171200 18	Employer Contributions		12/17	406.66		
PR 171206 18	Employer Contributions		12/17	406.66		
PR 171208 15	Employer Contributions		12/17	406.66		
	Object Total:		4,053.70 DB	1,219.98		5,273.68 DB
1011 Health/Dental/Vision						
PR 171200 19	Employer Contributions		12/17	1,365.75		
PR 171206 19	Employer Contributions		12/17	1,365.75		
	Object Total:		12,285.00 DB	2,731.50		15,016.50 DB
1013 Life Insurance						
PR 171200 20	Employer Contributions		12/17	32.76		
PR 171206 20	Employer Contributions		12/17	32.76		
	Object Total:		303.66 DB	65.52		369.18 DB
1015 Unemployment						
PR 171200 21	Employer Contributions		12/17	2.58		
PR 171206 21	Employer Contributions		12/17	2.87		
PR 171208 16	Employer Contributions		12/17	2.90		
	Object Total:		68.62 DB	8.35		76.97 DB
1016 Disability Insurance						
PR 171200 22	Employer Contributions		12/17	33.28		
PR 171206 22	Employer Contributions		12/17	33.28		
	Object Total:		299.52 DB	66.56		366.08 DB
1017 457b Contribution						
PR 171200 23	Employer Contributions		12/17	162.66		
PR 171206 23	Employer Contributions		12/17	162.66		
PR 171208 17	Employer Contributions		12/17	162.66		
	Object Total:		1,621.44 DB	487.98		2,109.42 DB
3500 Operations and Maintenance						
CL 1937 1	Fuel	QUALITY OIL COMPANY	12/17	388.79		
CL 1939 1	82678 Tires for RTV	CLARK FARM LAWN & GARDEN	12/17	432.90		
CL 1940 1	385709 Equip Repair/Maint	FARMERS FEED AND SEED	12/17	45.44		
CL 1952 1	1851 Outlet repairs at stage	OAK RIDGE ELECTRIC, INC	12/17	125.00		
CL 1953 1	170922 Repair Well Head plumbin	ALL-STAR PLUMBING	12/17	385.00		

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

Fund/Account/ Doc/Line #			Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund								
6200 Cultural and Recreation Expense								
3500 Operations and Maintenance								
CL	1957	5	Janitorial/Grounds care	LOWE'S	12/17	53.51		
CL	1957	7	Flowers	LOWE'S	12/17	141.72		
CL	1958	5	Staples-Supplies	CARD SERVICES CENTER	12/17	8.29		
CL	1958	6	OReilly Auto	CARD SERVICES CENTER	12/17	18.98		
CL	1958	8	STMA Dues	CARD SERVICES CENTER	12/17	130.00		
CL	1958	12	Tractor Supply-Grounds Care	CARD SERVICES CENTER	12/17	26.47		
CL	1958	13	Mor Electric Heating Assoc-Rep	CARD SERVICES CENTER	12/17	65.63		
CL	1958	14	Fountain Guys	CARD SERVICES CENTER	12/17	247.00		
CL	1959	1	386921 Grounds Care/Oil	FARMERS FEED AND SEED	12/17	51.89		
CL	1960	1	Town PArk	DUKE ENERGY	12/17	1,117.47		
CL	1960	2	8326 Linville Rd	DUKE ENERGY	12/17	266.92		
CL	1960	3	Ampitheater	DUKE ENERGY	12/17	25.71		
CL	1960	4	Restrooms at Park	DUKE ENERGY	12/17	115.99		
CL	1960	5	6231 Lisa Drive	DUKE ENERGY	12/17	23.10		
CL	1960	6	6231 Lisa Drive	DUKE ENERGY	12/17	111.53		
CL	1960	7	8300 Linville Road	DUKE ENERGY	12/17	174.37		
CL	1960	8	8326 Linville Road	DUKE ENERGY	12/17	290.22		
CL	1960	9	Town Park Lights	DUKE ENERGY	12/17	447.06		
			Object Total:		**41,155.87 DB**	**4,692.99**		**45,848.86 DB**
3981 Special Events								
CL	1948	1	2017-2505 Luminary Ad	PS COMMUNICATIONS	12/17	382.50		
CL	1950	2	Farmers Hdwr-Lum Exp	TERRY LANNON	12/17	18.24		
CL	1957	1	Lights/Garland for Luminary Ev	LOWE'S	12/17	120.45		
CL	1957	2	Tree Lights	LOWE'S	12/17	5.68		
CL	1957	3	Lights and Cords	LOWE'S	12/17	28.09		
CL	1957	4	Lights and Batteries	LOWE'S	12/17	51.28		
CL	1957	6	Special events supplies	LOWE'S	12/17	8.42		
CL	1957	8	Lights and stand	LOWE'S	12/17	67.39		
CL	1958	1	Michaels-Supplies for Luminary	CARD SERVICES CENTER	12/17	191.68		
CL	1958	2	Lowes-Supplies for Luminary Ev	CARD SERVICES CENTER	12/17	19.05		
CL	1958	3	Tractor Supply-Luminary	CARD SERVICES CENTER	12/17	70.44		
CL	1958	4	Staples-Luminary	CARD SERVICES CENTER	12/17	9.49		
CL	1958	7	Webstaurant-Lum Bags	CARD SERVICES CENTER	12/17	117.86		
CL	1958	9	Dollar Tree-Lum Supplies	CARD SERVICES CENTER	12/17	24.00		
CL	1958	10	Dollar Tree-Lum Supplies	CARD SERVICES CENTER	12/17	1.00		
CL	1958	11	Tractor Supply-Lum Supplies	CARD SERVICES CENTER	12/17	9.28		
			Object Total:		**9,260.38 DB**	**1,124.85**		**10,385.23 DB**
			Account Total:		**136,995.77 DB**	**31,008.73**		**168,004.50 DB**
			Fund Total:			**31,008.73**	**0.00**	

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
December 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 1941 1 1814	Electric Upgrades-Redmon	OAK RIDGE ELECTRIC, INC	12/17	1,995.00		
	Object Total:		8,692.95 DB	1,995.00		10,687.95 DB
5700 Capital Outlay-Land and Improvements						
CL 1943 1 5	Park Phase II Trees/Envi	P&S Grading, LLC	12/17	12,230.00		
	Object Total:		118,353.22 DB	12,230.00		130,583.22 DB
	Account Total:		127,046.17 DB	14,225.00		141,271.17 DB
	Fund Total:			14,225.00	0.00	
	Grand Total:			84,014.57	110,203.80	

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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			2,557,016.91	485,971.76	64,918.44	550,890.20
Park Equipment	767,560.16	11,910.95		779,471.11	366,117.31	49,473.87	415,591.18
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	14,330.60	0.00	7,535,543.55	1,554,550.38	197,710.08	1,752,260.46
					Est. Monthly	16,449.61	

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.