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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 October 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, CPA, MSA, PC

Samuel K. Anders, C.P.A., M.S.A., P.C.

November 1, 2017

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 October 31, 2017

ASSETS		
Current Assets		
BB&T Checking		628,833.21
Petty Cash		100.00
BB&T Money Market		333,961.39
Bank of OR Money Market		19,016.69
Pinnacle Money Market		2,337,603.26
BB&T Bond Account		12,900.64
Ad Valorem Tax Receivable		11,115.08
Sales Tax Refund Receivable		5,828.20
Total Current Assets		3,349,358.47
	Total Assets	**3,349,358.47**
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts Payable		341.77
Retirement Contributions Payable		2,905.85
FICA Tax Payable		1,694.34
FIT W/H Tax Payable		1,082.39
SIT W/H Tax Payable		878.35
Health Insurance Payable		-1,702.79
457b Payable		1,292.04
Unemployment Payable		47.13
Refundable Bonds		12,900.64
Total Current Liabilities		19,439.72
Other Liabilities		
Deferred Inflows of Resources		11,115.08
	Total Liabilities	30,554.80
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		1,307,848.43
	Total Fund Balance	3,318,803.67
TOTAL LIABILITIES AND FUND BALANCE		**3,349,358.47**

See Accountant's Compilation Report

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

	September '17	July'17-June '18
Revenues		
3110 Planning and Zoning Fees		13,150.00
3210 Property Tax Receipts	30,274.26	551,878.44
3220 Excise Tax Receipts		
3230 Sales Tax Receipts	19,870.58	82,797.86
3250 Solid Waste Disposal Tax Dist.		1,135.25
3261 Telecommunication Services		6,575.96
3262 Video Programming		16,610.66
3263 Cable Tax Receipts		3,699.60
3264 Electric Power		47,008.37
3265 Piped Natural Gas		2,668.54
3325 ABC Distribution	26,410.00	51,856.00
3341 Special Events	50.00	1,125.92
3342 Facility Rental	3,493.75	10,824.25
3343 Program Fees	830.00	1,095.00
3344 User Fees		100.00
3345 Other Park Revenue - Other	141.00	1,105.00
3350 HPC Donations	50.00	6,180.99
3831 Interest Earnings		6,475.65
Total Revenues	81,119.59	804,287.49
Expenses		
4100 Administrative		
Administrative Salaries	11,843.84	61,971.88
1008 Medicare Expense	151.88	778.37
1009 Social Security Expense	649.36	3,328.21
1010 Retirement Expense	799.04	4,378.63
1011 Health/Dental/Vision	3,495.74	15,428.20
1013 Life Insurance	55.16	289.38
1014 Worker Comp	190.23	1,384.09
1015 Unemployment	3.45	25.97
1016 Disability Insurance	47.64	194.94
1017 457b Contribution	319.60	2,138.82
1035 Property Taxes		816.91
1081 Accounting	3,874.50	31,352.65
1082 Consulting	3,160.00	5,176.00
1084 Animal Control	3,928.75	3,928.75
1090 Legal Fees	2,083.33	6,335.84
1091 Tax Collection Fees		
1095 Well Monitoring		5,000.00
2610 Office Supplies	99.97	584.39
2611 Postage and Delivery		181.00
3100 Travel		
3101 Travel-Administrative		784.76
3120 Mileage Reimbursement	502.79	833.21
3150 Education		3,470.00
3210 Communications	302.81	1,212.96
3320 Web Hosting Fees		
3700 Advertising		740.70
3950 Dues and Subscriptions		18,760.00
3960 Bank and Merchant Fees		125.25
3990 Miscellaneous		204.94
4210 Board of Adjustment		

4220 Historic Preservation Commission	2,749.88	7,089.01
4230 Ordinance Conversion		3,077.06
4240 Planning & Zoning Board		
4250 Tree Board	28.00	28.00
4300 Equipment Lease	113.17	636.45
4500 Liability Insurance		5,449.19
Total Administrative	34,399.14	185,705.56
5000 Building and Grounds		
1083 Security Monitoring		75.00
2110 Furnishings	114.08	385.68
3310 Electricity	1,147.77	4,832.37
3510 Repairs & Maintenance	1,191.00	4,680.54
3515 Cleaning		870.00
Total Building and Grounds	2,452.85	10,843.59
6200 Cultural and Recreation Expense		
1004 Salary-Other	12,175.74	50,594.74
1008 Medicare Expense	176.55	733.66
1009 Social Security Expense	754.91	3,136.87
1010 Retirement Expense	808.56	3,240.38
1011 Health/Dental/Vision	2,731.50	9,553.50
1013 Life Insurance	65.52	238.14
1014 Worker Comp	423.42	3,493.35
1015 Unemployment	4.05	63.75
1016 Disability Insurance	66.56	232.96
1017 457b Contribution	323.42	1,296.12
3500 Operations and Maintenance	8,357.79	29,146.16
3833 Contributions to Other Agencies	1,477.00	1,477.00
3981 Special Events	451.26	5,534.98
4500 Liability Insurance		5,449.18
Total Cultural and Recreation Expense	27,816.28	114,190.79
6300 Capital Expenses		
5210 Capital Exp - GIS, Computer, etc	424.65	424.65
5500 Capital Outlay-Equipment		8,692.95
5700 Capital Outlay-Land and Improvements		115,135.22
Total Capital Expenses	424.65	124,252.82
Total Expenses	65,092.92	434,992.76
Net Revenues	16,026.67	369,294.73

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 October 31, 2017

BB&T	
Checking/Savings	
BB&T Checking	628,833.21
BB&T Money Market	333,961.39
BB&T Bond Account	12,900.64
Total Checking/Savings	975,695.24

Bank of Oak Ridge	
Checking/Savings	
Bank Of OR Money Market	19,016.69
Total Checking/Savings	19,016.69

Pinnacle Bank	
Checking/Savings	
Pinnacle Money Market	2,337,603.26
Total Checking/Savings	2,337,603.26

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
October 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	30,274.26	551,878.44	788,782.00	236,903.56	70 %
3220	Excise Tax Receipts	0.00	0.00	30,000.00	30,000.00	0 %
3230	Sales Tax Receipts	19,870.58	82,797.86	187,254.00	104,456.14	44 %
3250	Solid Waste Disposal Tax Dist.	0.00	1,135.25	4,400.00	3,264.75	26 %
3261	Telecommunication Services	0.00	6,575.96	22,000.00	15,424.04	30 %
3262	Video Programming	0.00	16,610.66	66,000.00	49,389.34	25 %
3263	Cable Tax Receipts	0.00	3,699.60	11,000.00	7,300.40	34 %
3264	Electric Power	0.00	47,008.37	195,000.00	147,991.63	24 %
3265	Piped Natural Gas	0.00	2,668.54	4,000.00	1,331.46	67 %
3325	ABC Distribution	26,410.00	51,856.00	124,000.00	72,144.00	42 %
3350	HPC Donations	50.00	6,180.99	0.00	-6,180.99	** %
3831	Interest Earnings	0.00	6,475.65	8,000.00	1,524.35	81 %
	Account Group Total:	**76,604.84**	**790,037.32**	**1,475,436.00**	**685,398.68**	**54 %**
	Fund Total:	**76,604.84**	**790,037.32**	**1,475,436.00**	**685,398.68**	**54 %**
15 Cultural & Recreation Fund						
3000						
3341	Special Events	50.00	1,125.92	1,600.00	474.08	70 %
3342	Facility Rental	3,493.75	10,824.25	15,500.00	4,675.75	70 %
3343	Program Fees	830.00	1,095.00	7,200.00	6,105.00	15 %
3344	User Fees	0.00	100.00	8,398.00	8,298.00	1 %
3345	Other Park Revenue - Other	141.00	1,105.00	1,000.00	-105.00	111 %
	Account Group Total:	**4,514.75**	**14,250.17**	**33,698.00**	**19,447.83**	**42 %**
	Fund Total:	**4,514.75**	**14,250.17**	**33,698.00**	**19,447.83**	**42 %**
	Grand Total:	**81,119.59**	**804,287.49**	**1,509,134.00**	**704,846.51**	**53 %**

See Accountant's Compilation Report

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

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 General Fund						
4000 OPERATING EXPENSES						
4100 Administrative						
October Administrative Salaries	11,843.84	61,971.88	217,200.00	224,200.00	162,318.12	33 %
1008 Medicare Expense	151.88	778.37	3,600.00	3,600.00	2,821.63	22 %
1009 Social Security Expense	649.36	3,328.21	13,500.00	13,500.00	10,171.79	25 %
1010 Retirement Expense	799.04	4,378.63	15,200.00	15,200.00	10,821.37	29 %
1011 Health/Dental/Vision	3,495.74	15,428.20	65,000.00	65,000.00	49,571.80	24 %
1013 Life Insurance	55.16	289.38	1,320.00	1,320.00	1,030.62	22 %
1014 Worker Comp	190.23	1,384.09	1,400.00	1,400.00	15.91	99 %
1015 Unemployment	3.45	25.97	840.00	840.00	814.03	3 %
1016 Disability Insurance	47.64	194.94	1,000.00	1,000.00	805.06	19 %
1017 457b Contribution	319.60	2,138.82	8,200.00	8,200.00	6,061.18	26 %
1035 Property Taxes	0.00	816.91	720.00	820.00	3.09	100 %
1081 Accounting	3,874.50	31,352.65	62,000.00	62,000.00	30,647.35	51 %
1082 Consulting	3,160.00	5,176.00	30,000.00	30,000.00	24,824.00	17 %
1084 Animal Control	3,928.75	3,928.75	18,000.00	18,000.00	14,071.25	22 %
1090 Legal Fees	2,083.33	6,335.84	40,000.00	40,000.00	33,664.16	16 %
1091 Tax Collection Fees	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
1095 Well Monitoring	0.00	5,000.00	5,000.00	5,000.00	0.00	100 %
2610 Office Supplies	99.97	584.39	3,500.00	3,500.00	2,915.61	17 %
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	502.79	833.21	2,000.00	2,000.00	1,166.79	42 %
3150 Education	0.00	3,470.00	4,000.00	4,000.00	530.00	87 %
3210 Communications	302.81	1,212.96	6,000.00	6,000.00	4,787.04	20 %
3320 Web Hosting Fees	0.00	0.00	2,000.00	2,000.00	2,000.00	0 %
3700 Advertising	0.00	740.70	6,000.00	6,000.00	5,259.30	12 %
3950 Dues and Subscriptions	0.00	18,760.00	22,000.00	22,000.00	3,240.00	85 %
3960 Bank and Merchant Fees	0.00	125.25	1,000.00	1,000.00	874.75	13 %
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	2,749.88	7,089.01	13,000.00	13,000.00	5,910.99	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	28.00	28.00	1,000.00	1,000.00	972.00	3 %
4300 Equipment Lease	113.17	636.45	2,000.00	2,000.00	1,363.55	32 %
4500 Liability Insurance	0.00	5,449.19	7,800.00	7,800.00	2,350.81	70 %
Account Total:	**34,399.14**	**185,705.56**	**566,780.00**	**573,980.00**	**388,274.44**	**32 %**
Account Group Total:	**34,399.14**	**185,705.56**	**566,780.00**	**573,980.00**	**388,274.44**	**32 %**
5000 Building and Grounds						

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
October 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	75.00	600.00	600.00	525.00	13 %
2110 Furnishings	114.08	385.68	2,000.00	2,000.00	1,614.32	19 %
3310 Electricity	1,147.77	4,832.37	18,000.00	18,000.00	13,167.63	27 %
3510 Repairs & Maintenance	1,191.00	4,680.54	13,000.00	13,000.00	8,319.46	36 %
3515 Cleaning	0.00	870.00	4,200.00	4,200.00	3,330.00	21 %
Account Total:	**2,452.85**	**10,843.59**	**37,800.00**	**37,800.00**	**26,956.41**	**29 %**
Account Group Total:	**2,452.85**	**10,843.59**	**37,800.00**	**37,800.00**	**26,956.41**	**29 %**
Fund Total:	**36,851.99**	**196,549.15**	**604,580.00**	**611,780.00**	**415,230.85**	**32 %**
15 Cultural & Recreation Fund						
6000						
6200 Cultural and Recreation Expense						
1004 Salary-Other	12,175.74	50,594.74	168,000.00	176,256.00	125,661.26	29 %
1008 Medicare Expense	176.55	733.66	2,520.00	2,520.00	1,786.34	29 %
1009 Social Security Expense	754.91	3,136.87	10,500.00	10,500.00	7,363.13	30 %
1010 Retirement Expense	808.56	3,240.38	11,800.00	11,800.00	8,559.62	27 %
1011 Health/Dental/Vision	2,731.50	9,553.50	33,000.00	33,000.00	23,446.50	29 %
1013 Life Insurance	65.52	238.14	860.00	860.00	621.86	28 %
1014 Worker Comp	423.42	3,493.35	4,400.00	4,400.00	906.65	79 %
1015 Unemployment	4.05	63.75	1,000.00	1,000.00	936.25	6 %
1016 Disability Insurance	66.56	232.96	800.00	800.00	567.04	29 %
1017 457b Contribution	323.42	1,296.12	4,000.00	4,000.00	2,703.88	32 %
3500 Operations and Maintenance	8,357.79	29,146.16	122,000.00	122,000.00	92,853.84	24 %
3833 Contributions to Other Agencies	1,477.00	1,477.00	7,000.00	7,000.00	5,523.00	21 %
3981 Special Events	451.26	5,534.98	18,000.00	18,000.00	12,465.02	31 %
4500 Liability Insurance	0.00	5,449.18	7,800.00	7,800.00	2,350.82	70 %
Account Total:	**27,816.28**	**114,190.79**	**391,680.00**	**399,936.00**	**285,745.21**	**29 %**
Account Group Total:	**27,816.28**	**114,190.79**	**391,680.00**	**399,936.00**	**285,745.21**	**29 %**
Fund Total:	**27,816.28**	**114,190.79**	**391,680.00**	**399,936.00**	**285,745.21**	**29 %**
91 Capital Expenses						
6000						
6300 Capital Expenses						
5210 Capital Exp - GIS, Computer, etc	424.65	424.65	0.00	0.00	-424.65	*** %
5500 Capital Outlay-Equipment	0.00	8,692.95	12,218.00	12,218.00	3,525.05	71 %
5700 Capital Outlay-Land and Improvements	0.00	115,135.22	1,038,055.00	1,038,055.00	922,919.78	11 %
Account Total:	**424.65**	**124,252.82**	**1,050,273.00**	**1,050,273.00**	**926,020.18**	**12 %**
Account Group Total:	**424.65**	**124,252.82**	**1,050,273.00**	**1,050,273.00**	**926,020.18**	**12 %**
Fund Total:	**424.65**	**124,252.82**	**1,050,273.00**	**1,050,273.00**	**926,020.18**	**12 %**
Grand Total:	**65,092.92**	**434,992.76**	**2,046,533.00**	**2,061,989.00**	**1,626,996.24**	**21 %**

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3210 Property Tax Receipts						
RV 409 1	Tax N Tag		10/17		7,499.56	
RV 409 2	Property Taxes		10/17		22,774.70	
	Account Total:		**521,604.18 CR**		**30,274.26**	**551,878.44 CR**
3230 Sales Tax Receipts						
CR 465 1	Batch #: 10257		10/17		10,892.42	
JV 211 2	Move sales tax refund		10/17	10,892.42		
RV 398 1	Sales & Use Tax Distribution		10/17		19,870.58	
	Account Total:		**62,927.28 CR**	**10,892.42**	**30,763.00**	**82,797.86 CR**
3325 ABC Distribution						
CR 472 1	Batch #: 10260		10/17		26,410.00	
	Account Total:		**25,446.00 CR**		**26,410.00**	**51,856.00 CR**
3350 HPC Donations						
CR 462 1	Batch #: 10256		10/17		50.00	
	Account Total:		**6,130.99 CR**		**50.00**	**6,180.99 CR**
4100 Administrative						
1001 Salary-Governing Body						
PR 171000 3	Payroll Expenditure					
	Object Total:					
1003 Salary-Town Clerk						
PR 171000 4	Payroll Expenditure					
PR 171001 3	Payroll Expenditure					
	Object Total:					
1005 Salary-Planning Director						
PR 171000 5	Payroll Expenditure					
PR 171001 4	Payroll Expenditure					
	Object Total:		October Administrative Salaries			11,843.84
1008 Medicare Expense						
PR 171000 6	Employer Contributions		10/17	78.91		
PR 171001 5	Employer Contributions		10/17	72.97		
	Object Total:		**626.49 DB**	**151.88**		**778.37 DB**
1009 Social Security Expense						
PR 171000 7	Employer Contributions		10/17	337.39		
PR 171001 6	Employer Contributions		10/17	311.97		
	Object Total:		**2,678.85 DB**	**649.36**		**3,328.21 DB**
1010 Retirement Expense						
PR 171000 8	Employer Contributions		10/17	399.52		
PR 171001 7	Employer Contributions		10/17	399.52		
	Object Total:		**3,579.59 DB**	**799.04**		**4,378.63 DB**

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1011 Health/Dental/Vision						
PR 171000 9	Employer Contributions		10/17	1,747.87		
PR 171001 8	Employer Contributions		10/17	1,747.87		
	Object Total:		11,932.46 DB	3,495.74		15,428.20 DB
1013 Life Insurance						
PR 171000 10	Employer Contributions		10/17	27.58		
PR 171001 9	Employer Contributions		10/17	27.58		
	Object Total:		234.22 DB	55.16		289.38 DB
1014 Worker Comp						
CL 1874 2	I0029571 Additional Workers Comp	NC INTERLOCAL RISK MANAGEM	10/17	190.23		
	Object Total:		1,193.86 DB	190.23		1,384.09 DB
1015 Unemployment						
PR 171000 11	Employer Contributions		10/17	2.32		
PR 171001 10	Employer Contributions		10/17	1.13		
	Object Total:		22.52 DB	3.45		25.97 DB
1016 Disability Insurance						
PR 171000 12	Employer Contributions		10/17	23.82		
PR 171001 11	Employer Contributions		10/17	23.82		
	Object Total:		147.30 DB	47.64		194.94 DB
1017 457b Contribution						
PR 171000 13	Employer Contributions		10/17	159.80		
PR 171001 12	Employer Contributions		10/17	159.80		
	Object Total:		1,819.22 DB	319.60		2,138.82 DB
1081 Accounting						
CL 1854 1	36949 September Accounting	SAMUEL K. ANDERS, CPA, MSA	10/17	3,874.50		
	Object Total:		27,478.15 DB	3,874.50		31,352.65 DB
1082 Consulting						
CL 1855 1	10 Administrative Fee	GUILFORD COUNTY	10/17	210.00		
CL 1871 1	July-September	GUILFORD COUNTY EMERGENCY	10/17	2,950.00		
	Object Total:		2,016.00 DB	3,160.00		5,176.00 DB
1084 Animal Control						
CL 1865 1	Animal Control July-Sept	Guilford County AR Departm	10/17	3,928.75		
	Object Total:			3,928.75		3,928.75 DB
1090 Legal Fees						
CL 1853 1	16437 September Legal	SPARROW DENNIS & MEDLIN,	10/17	2,083.33		
	Object Total:		4,252.51 DB	2,083.33		6,335.84 DB
2610 Office Supplies						
CL 1849 1	Office Supplies	OFFICE DEPOT	10/17	64.39		
CL 1870 1	Lowes	CARD SERVICES CENTER	10/17	1.97		
CL 1884 1	Office Supplies	OFFICE DEPOT	10/17	75.11		
RV 408 1	Refund on PO Box Fee for Mgr S		10/17		41.50	
	Object Total:		484.42 DB	141.47	41.50	584.39 DB
3120 Mileage Reimbursement						
CL 1851 1	Mileage Reimbursement	Bill Bruce	10/17	207.47		
CL 1858 1	Mileage Reimbursement	TERRY LANNON	10/17	295.32		
	Object Total:		330.42 DB	502.79		833.21 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						
3210 Communications						
CL 1885 1	Communications	TIME WARNER CABLE	10/17	302.81		
	Object Total:		910.15 DB	302.81		1,212.96 DB
4220 Historic Preservation Commission						
CL 1850 1	2017-1858 HPC Advertising	PS COMMUNICATIONS	10/17	423.00		
CL 1852 1	Explore Historic OR Reimbursem	Ann Schneider	10/17	58.43		
CL 1860 1	88.5WFDD Advertising for HPC	Wake Forest University	10/17	270.00		
CL 1862 1	22985 UTV Rentals	McTron Inc.	10/17	500.00		
CL 1863 1	4294 HPC Arrangement	OAK RIDGE FLORIST	10/17	48.04		
CL 1870 8	Facebook Ad	CARD SERVICES CENTER	10/17	15.00		
CL 1872 1	EHOR Flowers	Barbara Engel	10/17	50.00		
CL 1875 1	4932 Single Sided Signs	GATE CITY SIGNS	10/17	144.00		
CL 1875 2	4928 Banners and Signs	GATE CITY SIGNS	10/17	1,258.41		
RV 399 2	Schneider Water from EHOR		10/17		17.00	
	Object Total:		4,339.13 DB	2,766.88	17.00	7,089.01 DB
4250 Tree Board						
CL 1867 1	91517C9 Tree City Advertising	NORTHWEST OBSERVER	10/17	28.00		
	Object Total:			28.00		28.00 DB
4300 Equipment Lease						
CL 1883 1	21478344 Copier	MODERN IMPRESSIONS	10/17	113.17		
	Object Total:		523.28 DB	113.17		636.45 DB
	Account Total:		93,328.04 DB	34,457.64	58.50	127,727.18 DB
5000 Building and Grounds						
2110 Furnishings						
CL 1861 2	Flags for Town Hall	CARROT-TOP INDUSTRIES, INC	10/17	114.08		
	Object Total:		271.60 DB	114.08		385.68 DB
3310 Electricity						
CL 1866 1	4501 Peeples Road	DUKE ENERGY	10/17	26.23		
CL 1866 2	3100 Oak Ridge Road	DUKE ENERGY	10/17	24.74		
CL 1880 1	1611 Oak Ridge Road	DUKE ENERGY	10/17	26.70		
CL 1880 2	8315 Linville Road	DUKE ENERGY	10/17	1,070.10		
	Object Total:		3,684.60 DB	1,147.77		4,832.37 DB
3510 Repairs & Maintenance						
CL 1845 1	Mowing	ANIBAL RODRIGUEZ	10/17	100.00		
CL 1857 1	17-10122 AC Repairs/Duct Installs	Southern Comfort Consultin	10/17	1,010.00		
CL 1859 1	5254 Plant Maintenance	Rolling Greens	10/17	81.00		
	Object Total:		3,489.54 DB	1,191.00		4,680.54 DB
	Account Total:		7,445.74 DB	2,452.85		9,898.59 DB
	Fund Total:			47,802.91	87,555.76	

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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
15 Cultural & Recreation Fund						
3341 Special Events						
CR 466 1	Batch #: 10257		10/17		50.00	
	Account Total:		**1,075.92 CR**		**50.00**	**1,125.92 CR**
3342 Facility Rental						
CR 463 1	Batch #: 10256		10/17		60.00	
CR 467 1	Batch #: 10258		10/17		922.50	
CR 469 1	Batch #: 10259		10/17		102.50	
CR 473 1	Batch #: 10261		10/17		974.25	
CR 474 1	Batch #: 10262		10/17		1,434.50	
	Account Total:		**7,330.50 CR**		**3,493.75**	**10,824.25 CR**
3343 Program Fees						
CR 464 1	Batch #: 10256		10/17		535.00	
CR 468 1	Batch #: 10258		10/17		40.00	
CR 471 1	Batch #: 10259		10/17		45.00	
CR 475 1	Batch #: 10262		10/17		210.00	
	Account Total:		**265.00 CR**		**830.00**	**1,095.00 CR**
3345 Other Park Revenue - Other						
CR 470 1	Batch #: 10259		10/17		141.00	
	Account Total:		**964.00 CR**		**141.00**	**1,105.00 CR**
6200 Cultural and Recreation Expense						
1004 Salary-Other						
PR 171000 16	Payroll Expenditure		10/17	6,133.65		
PR 171001 15	Payroll Expenditure		10/17	6,042.09		
	Object Total:		**38,419.00 DB**	**12,175.74**		**50,594.74 DB**
1008 Medicare Expense						
PR 171000 17	Employer Contributions		10/17	88.94		
PR 171001 16	Employer Contributions		10/17	87.61		
	Object Total:		**557.11 DB**	**176.55**		**733.66 DB**
1009 Social Security Expense						
PR 171000 18	Employer Contributions		10/17	380.29		
PR 171001 17	Employer Contributions		10/17	374.62		
	Object Total:		**2,381.96 DB**	**754.91**		**3,136.87 DB**
1010 Retirement Expense						
PR 171000 19	Employer Contributions		10/17	401.90		
PR 171001 18	Employer Contributions		10/17	406.66		
	Object Total:		**2,431.82 DB**	**808.56**		**3,240.38 DB**
1011 Health/Dental/Vision						
PR 171000 20	Employer Contributions		10/17	1,365.75		
PR 171001 19	Employer Contributions		10/17	1,365.75		
	Object Total:		**6,822.00 DB**	**2,731.50**		**9,553.50 DB**

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Town of Oak Ridge
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October 2017

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
6200 Cultural and Recreation Expense						
1013 Life Insurance						
PR 171000 21	Employer Contributions		10/17	32.76		
PR 171001 20	Employer Contributions		10/17	32.76		
	Object Total:		**172.62 DB**	**65.52**		**238.14 DB**
1014 Worker Comp						
CL 1874 1	I00229571 Additional Workers Comp	NC INTERLOCAL RISK MANAGEM	10/17	423.42		
	Object Total:		**3,069.93 DB**	**423.42**		**3,493.35 DB**
1015 Unemployment						
PR 171000 22	Employer Contributions		10/17	2.25		
PR 171001 21	Employer Contributions		10/17	1.80		
	Object Total:		**59.70 DB**	**4.05**		**63.75 DB**
1016 Disability Insurance						
PR 171000 23	Employer Contributions		10/17	33.28		
PR 171001 22	Employer Contributions		10/17	33.28		
	Object Total:		**166.40 DB**	**66.56**		**232.96 DB**
1017 457b Contribution						
PR 171000 24	Employer Contributions		10/17	160.76		
PR 171001 23	Employer Contributions		10/17	162.66		
	Object Total:		**972.70 DB**	**323.42**		**1,296.12 DB**
3500 Operations and Maintenance						
CL 1846 1	Scorekeeper	Emma Welsh	10/17	45.00		
CL 1847 1	428730 Grounds Care 1 Speedzone	GREEN RESOURCE, LLC	10/17	210.00		
CL 1847 2	428731 Grounds Care 9 Velista	GREEN RESOURCE, LLC	10/17	1,782.00		
CL 1848 1	7407-1 Field Maint/Grounds Care	SHERWIN-WILLIAMS	10/17	66.49		
CL 1856 1	432359 Grounds Care	GREEN RESOURCE, LLC	10/17	409.20		
CL 1861 1	Flags for Park	CARROT-TOP INDUSTRIES, INC	10/17	171.10		
CL 1868 1	Fuel	QUALITY OIL COMPANY	10/17	432.77		
CL 1870 2	L&T Small Engine Repair	CARD SERVICES CENTER	10/17	25.00		
CL 1870 6	Farmers Hardware	CARD SERVICES CENTER	10/17	2.64		
CL 1870 9	Kay Park Recreation- 2 Grills	CARD SERVICES CENTER	10/17	433.55		
CL 1873 1	81400 Equipment Repairs 266Z	CLARK FARM LAWN & GARDEN	10/17	775.99		
CL 1876 1	Scorer	Emma Welsh	10/17	54.00		
CL 1877 1	8035-9 Field Maintenance	SHERWIN-WILLIAMS	10/17	53.35		
CL 1879 1	Town Park Lights	DUKE ENERGY	10/17	1,203.82		
CL 1879 2	Town Park Outdoor Lighting	DUKE ENERGY	10/17	921.31		
CL 1879 3	6231 Lisa Drive	DUKE ENERGY	10/17	127.99		
CL 1879 4	6231 Lisa Drive	DUKE ENERGY	10/17	31.52		
CL 1879 5	8300 Linville Road	DUKE ENERGY	10/17	136.69		
CL 1879 6	8326 Linville Road	DUKE ENERGY	10/17	105.33		
CL 1879 7	8326 Linville Road	DUKE ENERGY	10/17	60.05		
CL 1879 8	Ampitheater	DUKE ENERGY	10/17	25.46		
CL 1879 9	Restrooms at Park	DUKE ENERGY	10/17	39.70		
CL 1882 1	146169 Trees and Shrubs	GILMORE PLANT & BULB CO IN	10/17	1,273.50		
CL 1886 1	201524 Planting Trees	CHURCH BACKHOE SERVICE INC	10/17	270.00		
CL 1887 1	171217 Janitorial Supplies	TARHEEL PAPER & SUPPLY CO	10/17	221.55		
CL 1888 1	24599 Trophies	Signs & Trophies, LLC	10/17	110.00		
RV 399 1	ORYA Reimburse for Lights		10/17		579.37	
RV 408 2	ORYA Reimb for Field Paint		10/17		50.85	
	Object Total:		**20,788.37 DB**	**8,988.01**	**630.22**	**29,146.16**

DB

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
6200 Cultural and Recreation Expense						
3833 Contributions to Other Agencies						
CL 1881 1	July-September	SENIOR RESOURCES OF GUILFO	10/17	1,477.00		
	Object Total:			1,477.00		1,477.00 DB
3981 Special Events						
CL 1864 1	91517C14 MIP Ad	NORTHWEST OBSERVER	10/17	35.00		
CL 1870 3	Lowes Foods	CARD SERVICES CENTER	10/17	4.17		
CL 1870 4	Lowes Foods	CARD SERVICES CENTER	10/17	30.35		
CL 1870 5	Sams Club	CARD SERVICES CENTER	10/17	41.84		
CL 1870 7	Moo - CNC Stickers	CARD SERVICES CENTER	10/17	171.90		
CL 1889 1	1018 Cycle NC Deputy	BARRY GLOSSON	10/17	84.00		
CL 1890 1	1018 Cycle NC Deputy	John Neese	10/17	84.00		
	Object Total:		5,083.72 DB	451.26		5,534.98 DB
	Account Total:		80,925.33 DB	28,446.50	630.22	108,741.61 DB
	Fund Total:			28,446.50	5,144.97	

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Town of Oak Ridge
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October 2017

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
91 Capital Expenses						
6300 Capital Expenses						
5210 Capital Exp - GIS, Computer, etc						
CL 1878 1 20170025	UPS for Server	GRAY CASSELL	10/17	424.65		
	Object Total:			424.65		424.65 DB
	Account Total:			424.65		424.65 DB
	Fund Total:			424.65	0.00	
	Grand Total:			76,674.06	92,700.73	

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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			16,542.10	2,101.84	2,139.20	4,241.04
Park Structures	514,505.24			514,505.24	117,855.36	23,847.20	141,702.56
Park Land Improvements	2,557,016.91			2,557,016.91	485,971.76	64,918.44	550,890.20
Park Equipment	767,560.16	8,692.95		776,253.11	366,117.31	49,167.39	415,284.70
Sidewalks	63,954.93			63,954.93	10,772.61	4,263.66	15,036.27
Signs	20,365.23			20,365.23	14,739.33	1,297.08	16,036.41
Town Hall	1,578,726.68			1,578,726.68	475,305.03	46,001.20	521,306.23
Total	7,521,212.95	9,117.60	0.00	7,530,330.55	1,554,550.38	197,326.04	1,751,876.42
					Est. Monthly	16,438.53	

Note: Per Auditors' instructions, the two houses on Park property were separated from the Land value on this spreadsheet.
8326 Linville is being depreciated beginning 7/01/12. 8300 Linville is not in use by Town and therefore not depreciated.