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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 September 30, 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.

October 4, 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 September 30, 2017

ASSETS		
Current Assets		
BB&T Checking		598,688.88
Petty Cash		100.00
BB&T Money Market		333,769.31
Bank of OR Money Market		19,015.91
Bank of NC Money Market		2,335,692.76
BB&T Bond Account		12,900.53
Ad Valorem Tax Receivable		11,115.08
Sales Tax Refund Receivable		16,219.59
Total Current Assets		3,327,502.06
	Total Assets	**3,327,502.06**
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts Payable		341.77
Retirement Contributions Payable		3,657.26
FICA Tax Payable		0.00
FIT W/H Tax Payable		0.00
SIT W/H Tax Payable		1,263.35
Health Insurance Payable		-4,534.02
457b Payable		1,611.07
Unemployment Payable		39.63
Refundable Bonds		12,900.53
Total Current Liabilities		15,279.59
Other Liabilities		
Deferred Inflows of Resources		11,115.08
	Total Liabilities	26,394.67
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		1,290,152.15
	Total Fund Balance	3,301,107.39
TOTAL LIABILITIES AND FUND BALANCE		**3,327,502.06**

See Accountant's Compilation Report

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

Revenues	September '17	July'17-June'18
3110 Planning and Zoning Fees	550.00	13,150.00
3210 Property Tax Receipts	453,700.64	521,604.18
3220 Excise Tax Receipts		
3230 Sales Tax Receipts	23,024.39	62,927.28
3250 Solid Waste Disposal Tax Dist.		1,135.25
3261 Telecommunication Services	6,575.96	6,575.96
3262 Video Programming	16,610.66	16,610.66
3263 Cable Tax Receipts		3,699.60
3264 Electric Power	47,008.37	47,008.37
3265 Piped Natural Gas	2,668.54	2,668.54
3325 ABC Distribution		25,446.00
3341 Special Events	505.00	1,330.92
3342 Facility Rental	2,126.25	7,825.50
3343 Program Fees	85.00	265.00
3344 User Fees		100.00
3345 Other Park Revenue - Other	288.00	1,252.00
3350 HPC Donations	3,825.99	6,200.99
3831 Interest Earnings		4,362.29
Total Revenues	556,968.80	722,162.54
Expenses		
4100 Administrative		
Administrative Salaries	16,164.53	50,101.04
1008 Medicare Expense	209.10	626.49
1009 Social Security Expense	894.06	2,678.85
1010 Retirement Expense	1,211.75	3,579.59
1011 Health/Dental/Vision	1,747.87	12,569.47
1013 Life Insurance	27.58	234.22
1014 Worker Comp		1,193.86
1015 Unemployment	2.32	22.52
1016 Disability Insurance	23.82	184.54
1017 457b Contribution	602.82	1,819.22
1035 Property Taxes		816.91
1081 Accounting	15,524.75	27,478.15
1082 Consulting	2,016.00	2,016.00
1084 Animal Control		
1090 Legal Fees	2,108.30	4,252.51
1091 Tax Collection Fees		
1095 Well Monitoring	5,000.00	5,000.00
2610 Office Supplies	28.46	484.42
2611 Postage and Delivery	49.00	181.00
3100 Travel		
3101 Travel-Administrative		784.76
3120 Mileage Reimbursement		330.42
3150 Education		3,470.00
3210 Communications	301.42	910.15
3320 Web Hosting Fees		
3700 Advertising	620.70	740.70
3950 Dues and Subscriptions		18,760.00
3960 Bank and Merchant Fees		115.25
3990 Miscellaneous	-16.90	204.94
4210 Board of Adjustment		

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

4220 Historic Preservation Commission	3,214.13	4,339.13
4230 Ordinance Conversion		3,077.06
4240 Planning & Zoning Board		
4250 Tree Board		
4300 Equipment Lease	171.93	523.28
4500 Liability Insurance		5,449.19
Total Administrative	50,693.64	151,970.67
5000 Building and Grounds		
1083 Security Monitoring		75.00
2110 Furnishings		271.60
3310 Electricity	1,252.70	3,684.60
3510 Repairs & Maintenance	1,480.30	3,489.54
3515 Cleaning	290.00	870.00
Total Building and Grounds	3,023.00	8,390.74
6200 Cultural and Recreation Expense		
1004 Salary-Other	12,504.18	38,419.00
1008 Medicare Expense	181.32	557.11
1009 Social Security Expense	775.28	2,381.96
1010 Retirement Expense	813.32	2,431.82
1011 Health/Dental/Vision	1,365.75	6,822.00
1013 Life Insurance	32.76	172.62
1014 Worker Comp		3,069.93
1015 Unemployment	16.99	59.70
1016 Disability Insurance	33.28	166.40
1017 457b Contribution	325.32	972.70
3500 Operations and Maintenance	5,864.43	20,788.37
3833 Contributions to Other Agencies		
3981 Special Events	4,236.87	5,083.72
4500 Liability Insurance		5,449.18
Total Cultural and Recreation	26,149.50	86,374.51
6300 Capital Expenses		
5500 Capital Outlay-Equipment		8,692.95
5700 Capital Outlay-Land and Improvements		115,135.22
Total Capital Expenses		123,828.17
Total Expenses	79,866.14	370,564.09
Net Revenues	477,102.66	351,598.45

See Accountant's Compilation Report

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 September 30, 2017

BB&T	
Checking/Savings	
BB&T Checking	598,688.88
BB&T Money Market	333,769.31
BB&T Bond Account	12,900.53
Total Checking/Savings	945,358.72

Bank of Oak Ridge	
Checking/Savings	
Bank Of OR Money Market	19,015.91
Total Checking/Savings	19,015.91

Bank of North Carolina	
Checking/Savings	
Bank of NC Money Market	2,335,692.76
Total Checking/Savings	2,335,692.76

See Accountant's Compilation Report

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

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
10 General Fund						
3000						
3110	Planning and Zoning Fees	550.00	13,150.00	35,000.00	21,850.00	38 %
3210	Property Tax Receipts	453,700.64	521,604.18	788,782.00	267,177.82	66 %
3220	Excise Tax Receipts	0.00	0.00	30,000.00	30,000.00	0 %
3230	Sales Tax Receipts	23,024.39	62,927.28	187,254.00	124,326.72	34 %
3250	Solid Waste Disposal Tax Dist.	0.00	1,135.25	4,400.00	3,264.75	26 %
3261	Telecommunication Services	6,575.96	6,575.96	22,000.00	15,424.04	30 %
3262	Video Programming	16,610.66	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	47,008.37	47,008.37	195,000.00	147,991.63	24 %
3265	Piped Natural Gas	2,668.54	2,668.54	4,000.00	1,331.46	67 %
3325	ABC Distribution	0.00	25,446.00	124,000.00	98,554.00	21 %
3350	HPC Donations	3,825.99	6,200.99	0.00	-6,200.99	** %
3831	Interest Earnings	0.00	4,362.29	8,000.00	3,637.71	55 %
	Account Group Total:	**553,964.55**	**711,389.12**	**1,475,436.00**	**764,046.88**	**48 %**
	Fund Total:	**553,964.55**	**711,389.12**	**1,475,436.00**	**764,046.88**	**48 %**
15 Cultural & Recreation Fund						
3000						
3341	Special Events	505.00	1,330.92	1,600.00	269.08	83 %
3342	Facility Rental	2,126.25	7,825.50	15,500.00	7,674.50	50 %
3343	Program Fees	85.00	265.00	7,200.00	6,935.00	4 %
3344	User Fees	0.00	100.00	8,398.00	8,298.00	1 %
3345	Other Park Revenue - Other	288.00	1,252.00	1,000.00	-252.00	125 %
	Account Group Total:	**3,004.25**	**10,773.42**	**33,698.00**	**22,924.58**	**32 %**
	Fund Total:	**3,004.25**	**10,773.42**	**33,698.00**	**22,924.58**	**32 %**
	Grand Total:	**556,968.80**	**722,162.54**	**1,509,134.00**	**786,971.46**	**48 %**

See Accountant's Compilation Report

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

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 General Fund						
4000 OPERATING EXPENSES						
4100 Administrative						
September Administrative Salaries	6,731.04	33,171.51	217.200.00	217,200.00	174,071.96	23%
1008 Medicare Expense	209.10	626.49	3,600.00	3,600.00	2,973.51	17 %
1009 Social Security Expense	894.06	2,678.85	13,500.00	13,500.00	10,821.15	20 %
1010 Retirement Expense	1,211.75	3,579.59	15,200.00	15,200.00	11,620.41	24 %
1011 Health/Dental/Vision	1,747.87	12,569.47	65,000.00	65,000.00	52,430.53	19 %
1013 Life Insurance	27.58	234.22	1,320.00	1,320.00	1,085.78	18 %
1014 Worker Comp	0.00	1,193.86	1,400.00	1,400.00	206.14	85 %
1015 Unemployment	2.32	22.52	840.00	840.00	817.48	3 %
1016 Disability Insurance	23.82	184.54	1,000.00	1,000.00	815.46	18 %
1017 457b Contribution	602.82	1,819.22	8,200.00	8,200.00	6,380.78	22 %
1035 Property Taxes	0.00	816.91	720.00	820.00	3.09	100 %
1081 Accounting	15,524.75	27,478.15	62,000.00	62,000.00	34,521.85	44 %
1082 Consulting	2,016.00	2,016.00	30,000.00	30,000.00	27,984.00	7 %
1084 Animal Control	0.00	0.00	18,000.00	18,000.00	18,000.00	0 %
1090 Legal Fees	2,108.30	4,252.51	40,000.00	40,000.00	35,747.49	11 %
1091 Tax Collection Fees	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
1095 Well Monitoring	5,000.00	5,000.00	5,000.00	5,000.00	0.00	100 %
2610 Office Supplies	28.46	484.42	3,500.00	3,500.00	3,015.58	14 %
2611 Postage and Delivery	49.00	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	0.00	330.42	2,000.00	2,000.00	1,669.58	17 %
3150 Education	0.00	3,470.00	4,000.00	4,000.00	530.00	87 %
3210 Communications	301.42	910.15	6,000.00	6,000.00	5,089.85	15 %
3320 Web Hosting Fees	0.00	0.00	2,000.00	2,000.00	2,000.00	0 %
3700 Advertising	620.70	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	115.25	1,000.00	1,000.00	884.75	12 %
3990 Miscellaneous	-16.90	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	3,214.13	4,339.13	13,000.00	13,000.00	8,660.87	33 %
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	0.00	1,000.00	1,000.00	1,000.00	0 %
4300 Equipment Lease	171.93	523.28	2,000.00	2,000.00	1,476.72	26 %
4500 Liability Insurance	0.00	5,449.19	7,800.00	7,800.00	2,350.81	70 %
Account Total:	**50,693.64**	**151,970.67**	**566,780.00**	**573,980.00**	**422,009.33**	**26 %**
Account Group Total:	**50,693.64**	**151,970.67**	**566,780.00**	**573,980.00**	**422,009.33**	**26 %**
5000 Building and Grounds						

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
September 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	0.00	271.60	2,000.00	2,000.00	1,728.40	14 %
3310 Electricity	1,252.70	3,684.60	18,000.00	18,000.00	14,315.40	20 %
3510 Repairs & Maintenance	1,480.30	3,489.54	13,000.00	13,000.00	9,510.46	27 %
3515 Cleaning	290.00	870.00	4,200.00	4,200.00	3,330.00	21 %
Account Total:	**3,023.00**	**8,390.74**	**37,800.00**	**37,800.00**	**29,409.26**	**22 %**
Account Group Total:	**3,023.00**	**8,390.74**	**37,800.00**	**37,800.00**	**29,409.26**	**22 %**
Fund Total:	**53,716.64**	**160,361.41**	**604,580.00**	**611,780.00**	**451,418.59**	**26 %**
15 Cultural & Recreation Fund						
6000						
6200 Cultural and Recreation Expense						
1004 Salary-Other	12,504.18	38,419.00	168,000.00	176,256.00	137,837.00	22 %
1008 Medicare Expense	181.32	557.11	2,520.00	2,520.00	1,962.89	22 %
1009 Social Security Expense	775.28	2,381.96	10,500.00	10,500.00	8,118.04	23 %
1010 Retirement Expense	813.32	2,431.82	11,800.00	11,800.00	9,368.18	21 %
1011 Health/Dental/Vision	1,365.75	6,822.00	33,000.00	33,000.00	26,178.00	21 %
1013 Life Insurance	32.76	172.62	860.00	860.00	687.38	20 %
1014 Worker Comp	0.00	3,069.93	4,400.00	4,400.00	1,330.07	70 %
1015 Unemployment	16.99	59.70	1,000.00	1,000.00	940.30	6 %
1016 Disability Insurance	33.28	166.40	800.00	800.00	633.60	21 %
1017 457b Contribution	325.32	972.70	4,000.00	4,000.00	3,027.30	24 %
3500 Operations and Maintenance	5,864.43	20,788.37	122,000.00	122,000.00	101,211.63	17 %
3833 Contributions to Other Agencies	0.00	0.00	7,000.00	7,000.00	7,000.00	0 %
3981 Special Events	4,236.87	5,083.72	18,000.00	18,000.00	12,916.28	28 %
4500 Liability Insurance	0.00	5,449.18	7,800.00	7,800.00	2,350.82	70 %
Account Total:	**26,149.50**	**86,374.51**	**391,680.00**	**399,936.00**	**313,561.49**	**22 %**
Account Group Total:	**26,149.50**	**86,374.51**	**391,680.00**	**399,936.00**	**313,561.49**	**22 %**
Fund Total:	**26,149.50**	**86,374.51**	**391,680.00**	**399,936.00**	**313,561.49**	**22 %**
91 Capital Expenses						
6000						
6300 Capital Expenses						
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:	**0.00**	**123,828.17**	**1,050,273.00**	**1,050,273.00**	**926,444.83**	**12 %**
Account Group Total:	**0.00**	**123,828.17**	**1,050,273.00**	**1,050,273.00**	**926,444.83**	**12 %**
Fund Total:	**0.00**	**123,828.17**	**1,050,273.00**	**1,050,273.00**	**926,444.83**	**12 %**
Grand Total:	**79,866.14**	**370,564.09**	**2,046,533.00**	**2,061,989.00**	**1,691,424.91**	**18 %**

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3110 Planning and Zoning Fees						
CL 1838 1	Refund of P&Z Fees	Generation Development	9/17	450.00		
CR 445 1	Batch #: 10248		9/17		450.00	
CR 456 1	Batch #: 10255		9/17		550.00	
	Account Total:		**12,600.00 CR**	**450.00**	**1,000.00**	**13,150.00 CR**
3210 Property Tax Receipts						
RV 388 1	Tax N Tag		9/17		7,356.90	
RV 388 2	Property Taxes		9/17		446,343.74	
	Account Total:		**67,903.54 CR**		**453,700.64**	**521,604.18 CR**
3230 Sales Tax Receipts						
RV 390 1	Sales and Use Tax		9/17		23,024.39	
	Account Total:		**39,902.89 CR**		**23,024.39**	**62,927.28 CR**
3261 Telecommunication Services						
RV 389 3	Telecommunication for 6/30/17		9/17		6,575.96	
	Account Total:				**6,575.96**	**6,575.96 CR**
3262 Video Programming						
RV 389 4	Video Programming for 6/30/17		9/17		16,610.66	
	Account Total:				**16,610.66**	**16,610.66 CR**
3264 Electric Power						
RV 389 2	Electricity for 6/30/17		9/17		47,008.37	
	Account Total:				**47,008.37**	**47,008.37 CR**
3265 Piped Natural Gas						
RV 389 1	Piped Gas for 6/30/17		9/17		2,668.54	
	Account Total:				**2,668.54**	**2,668.54 CR**
3350 HPC Donations						
CL 1819 1	A12737 Explore Event	A & B PORTABLE TOILETS, IN	9/17	548.01		
CR 443 1	Batch #: 10248		9/17		110.00	
CR 451 1	Batch #: 10251		9/17		4,244.00	
CR 458 1	Batch #: 10250		9/17		70.00	
JV 207 1	Move Fr HPC to Spec Events		9/17	50.00		
	Account Total:		**2,305.00 CR**	**598.01**	**4,424.00**	**6,200.99 CR**

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1001 Salary-Governing Body						
PR 170900 3	Payroll Expenditure					
	Object Total:					
1002 Salary-Town Administrator						
PR 170900 4	Payroll Expenditure					
	Object Total:					
1003 Salary-Town Clerk						
PR 170900 5	Payroll Expenditure					
PR 170902 3	Payroll Expenditure					
	Object Total:					
1005 Salary-Planning Director						
PR 170900 6	Payroll Expenditure					
PR 170902 4	Payroll Expenditure	September Administrative Salaries $16,956.53				
	Object Total:					
1008 Medicare Expense						
PR 170900 7	Employer Contributions		9/17	141.79		
PR 170902 5	Employer Contributions		9/17	67.31		
	Object Total:		417.39 DB	209.10		626.49 DB
1009 Social Security Expense						
PR 170900 8	Employer Contributions		9/17	606.27		
PR 170902 6	Employer Contributions		9/17	287.79		
	Object Total:		1,784.79 DB	894.06		2,678.85 DB
1010 Retirement Expense						
PR 170900 9	Employer Contributions		9/17	812.23		
PR 170902 7	Employer Contributions		9/17	399.52		
	Object Total:		2,367.84 DB	1,211.75		3,579.59 DB
1011 Health/Dental/Vision						
PR 170902 8	Employer Contributions		9/17	1,747.87		
	Object Total:		10,821.60 DB	1,747.87		12,569.47 DB
1013 Life Insurance						
PR 170902 9	Employer Contributions		9/17	27.58		
	Object Total:		206.64 DB	27.58		234.22 DB
1015 Unemployment						
PR 170900 10	Employer Contributions		9/17	2.32		
	Object Total:		20.20 DB	2.32		22.52 DB
1016 Disability Insurance						
PR 170902 10	Employer Contributions		9/17	23.82		
	Object Total:		160.72 DB	23.82		184.54 DB
1017 457b Contribution						
PR 170900 11	Employer Contributions		9/17	443.02		
PR 170902 11	Employer Contributions		9/17	159.80		
	Object Total:		1,216.40 DB	602.82		1,819.22 DB
1081 Accounting						
CL 1792 1 36836	Accounting August	SAMUEL K. ANDERS, CPA, MSA	9/17	6,024.75		
CL 1818 1 728076	Audit	DIXON HUGHES GOODMAN, LLP	9/17	9,500.00		
	Object Total:		11,953.40 DB	15,524.75		27,478.15 DB

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1082 Consulting						
CL 1807 1	OR Elementary Patrol	BARRY GLOSSON	9/17	432.00		
CL 1808 1	Sheriff at OR Elementary	Steve Gunter	9/17	216.00		
CL 1809 1	Sheriff at OR Elementary	Taylor Lee	9/17	144.00		
CL 1810 1	Sheriff at OR Elementary	Christopher Lineback	9/17	144.00		
CL 1811 1	Sheriff at OR Elementary	Randy McLean	9/17	288.00		
CL 1812 1	Sheriff at OR Elementary	John Neese	9/17	360.00		
CL 1813 1	Sheriff at OR Elementary	Mark Osborne	9/17	216.00		
CL 1814 1	Sheriff at OR Elementary	Kirk Whittle	9/17	216.00		
	Object Total:			**2,016.00**		**2,016.00 DB**
1090 Legal Fees						
CL 1791 1	16377 Legal for August	SPARROW DENNIS & MEDLIN,	9/17	2,108.30		
	Object Total:		**2,144.21 DB**	**2,108.30**		**4,252.51 DB**
1095 Well Monitoring						
CL 1799 1	90569624	UNITED STATES GEOLOGICAL S	9/17	5,000.00		
	Object Total:			**5,000.00**		**5,000.00 DB**
2610 Office Supplies						
CL 1820 10	Lowes Foods	CARD SERVICES CENTER	9/17	28.46		
	Object Total:		**455.96 DB**	**28.46**		**484.42 DB**
2611 Postage and Delivery						
CL 1820 8	USPS	CARD SERVICES CENTER	9/17	49.00		
	Object Total:		**132.00 DB**	**49.00**		**181.00 DB**
3210 Communications						
CL 1823 1		TIME WARNER CABLE	9/17	301.42		
	Object Total:		**608.73 DB**	**301.42**		**910.15 DB**
3700 Advertising						
CL 1785 1	4003106 Advertising	NEWS & RECORD	9/17	175.20		
CL 1820 5	ICMA Ad	CARD SERVICES CENTER	9/17	445.50		
	Object Total:		**120.00 DB**	**620.70**		**740.70 DB**
3990 Miscellaneous						
CL 1820 11	Miscellaneous-Fraud Chg Credit	CARD SERVICES CENTER	9/17		16.90	
	Object Total:		**221.84 DB**		**16.90**	**204.94 DB**
4220 Historic Preservation Commission						
CL 1784 1	20171744 HPC Ad	PS COMMUNICATIONS	9/17	443.70		
CL 1796 1	Change for Explore Historic OR	SANDRA SMITH	9/17	640.00		
CL 1801 1	Reimb Explore OR Items	Caroline Ruch	9/17	363.50		
CL 1802 1	Music at Explore Event	Donnie Wright	9/17	150.00		
CL 1803 1	Music at Explore Event	Jeff Rumsey	9/17	150.00		
CL 1804 1	Music at Explore Event	Joel Jacob	9/17	25.00		
CL 1805 1	Music at Explore Event	Holden Ruch	9/17	25.00		
CL 1806 1	Reimb for Explore Expenses	Ann Schneider	9/17	16.89		
CL 1815 1	Sheriff at Explore OR Event	William Case	9/17	144.00		
CL 1816 1	Sheriff at Explore OR Event	BARRY GLOSSON	9/17	144.00		
CL 1817 1	HPC Items	OFFICE DEPOT	9/17	92.49		
CL 1825 1	961939416 HPC Event	OFFICE DEPOT	9/17	46.20		
CL 1830 1	091917 Band at Ai for EHOR	Douglas Nodine	9/17	300.00		
CL 1834 1	Music for EHOR Event	Nathan Morrison	9/17	150.00		
CL 1841 1	Reimburse Exps for EHOR	Ann Schneider	9/17	294.84		
CL 1843 1	Reimburse for Explore Historic	Deborah D. Shoenfeld	9/17	228.51		

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
	Object Total:		1,125.00 DB	3,214.13		4,339.13 DB
4300 Equipment Lease						
CL 1829 1 21309775	Copier Lease	MODERN IMPRESSIONS	9/17	113.17		
CL 1839 1 259838	Copier	Modern Impressions	9/17	58.76		
	Object Total:		351.35 DB	171.93		523.28 DB
	Account Total:		67,279.58 DB	50,710.54	16.90	117,973.22 DB
5000 Building and Grounds						
3310 Electricity						
CL 1787 1	4501 Peeples Road	DUKE ENERGY	9/17	26.72		
CL 1787 2	3100 Oak Ridge Rd	DUKE ENERGY	9/17	25.23		
CL 1826 1	8315 Linville Road	DUKE ENERGY	9/17	1,173.52		
CL 1826 2	1611 Oak Ridge Road	DUKE ENERGY	9/17	27.23		
	Object Total:		2,431.90 DB	1,252.70		3,684.60 DB
3510 Repairs & Maintenance						
CL 1780 1	4997-IN September Plant Maint	Rolling Greens	9/17	81.00		
CL 1782 1	170653 Fixed Leak at well head	ALL-STAR PLUMBING	9/17	150.00		
CL 1783 1	Mowing	ANIBAL RODRIGUEZ	9/17	150.00		
CL 1828 1	79657610 Fire Alarm/Emerg Exit Te	SIMPLEXGRINNELL	9/17	1,099.30		
	Object Total:		2,009.24 DB	1,480.30		3,489.54 DB
3515 Cleaning						
CL 1840 1	873780 Cleaning	AT YOUR SERVICES CLEANING	9/17	290.00		
	Object Total:		580.00 DB	290.00		870.00 DB
	Account Total:		5,021.14 DB	3,023.00		8,044.14 DB
	Fund Total:			54,781.55	555,029.46	

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3341 Special Events						
CR 446 1	Batch #: 10248		9/17		50.00	
CR 454 1	Batch #: 10251		9/17		50.00	
CR 457 1	Batch #: 10255		9/17		100.00	
CR 461 1	Batch #: 10250		9/17		255.00	
JV 207 2	Move Fr HPC to Spec Events		9/17		50.00	
	Account Total:		**570.92 CR**		**505.00**	**1,330.92 CR**
3342 Facility Rental						
CR 444 1	Batch #: 10248		9/17		377.50	
CR 452 1	Batch #: 10251		9/17		828.75	
CR 455 1	Batch #: 10255		9/17		425.00	
CR 459 1	Batch #: 10250		9/17		495.00	
	Account Total:		**5,204.25 CR**		**2,126.25**	**7,825.50 CR**
3343 Program Fees						
CR 453 1	Batch #: 10251		9/17		85.00	
	Account Total:		**180.00 CR**		**85.00**	**265.00 CR**
3345 Other Park Revenue - Other						
CR 460 1	Batch #: 10250		9/17		288.00	
	Account Total:		**676.00 CR**		**288.00**	**1,252.00 CR**
6200 Cultural and Recreation Expense						
1004 Salary-Other						
PR 170900 14	Payroll Expenditure		9/17	6,272.09		
PR 170902 14	Payroll Expenditure		9/17	6,232.09		
	Object Total:		**25,914.82 DB**	**12,504.18**		**38,419.00 DB**
1008 Medicare Expense						
PR 170900 15	Employer Contributions		9/17	90.95		
PR 170902 15	Employer Contributions		9/17	90.37		
	Object Total:		**375.79 DB**	**181.32**		**557.11 DB**
1009 Social Security Expense						
PR 170900 16	Employer Contributions		9/17	388.88		
PR 170902 16	Employer Contributions		9/17	386.40		
	Object Total:		**1,606.68 DB**	**775.28**		**2,381.96 DB**
1010 Retirement Expense						
PR 170900 17	Employer Contributions		9/17	406.66		
PR 170902 17	Employer Contributions		9/17	406.66		
	Object Total:		**1,618.50 DB**	**813.32**		**2,431.82 DB**
1011 Health/Dental/Vision						
PR 170902 18	Employer Contributions		9/17	1,365.75		
	Object Total:		**5,456.25 DB**	**1,365.75**		**6,822.00 DB**

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
September 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 170902 19	Employer Contributions		9/17	32.76		
	Object Total:		**139.86 DB**	**32.76**		**172.62 DB**
1015 Unemployment						
PR 170900 18	Employer Contributions		9/17	10.05		
PR 170902 20	Employer Contributions		9/17	6.94		
	Object Total:		**42.71 DB**	**16.99**		**59.70 DB**
1016 Disability Insurance						
PR 170902 21	Employer Contributions		9/17	33.28		
	Object Total:		**133.12 DB**	**33.28**		**166.40 DB**
1017 457b Contribution						
PR 170900 19	Employer Contributions		9/17	162.66		
PR 170902 22	Employer Contributions		9/17	162.66		
	Object Total:		**647.38 DB**	**325.32**		**972.70 DB**
3500 Operations and Maintenance						
CL 1788 1	45495 Field Maint	SHERWIN-WILLIAMS	9/17	50.85		
CL 1788 2	45495 Field Maint	SHERWIN-WILLIAMS	9/17	50.85		
CL 1790 1	Fuel	QUALITY OIL COMPANY	9/17	499.60		
CL 1793 1	45495 Field Maintenance	SHERWIN-WILLIAMS	9/17	50.85		
CL 1794 1	21581 Equipment Repair	FARMERS FEED AND SEED	9/17	6.48		
CL 1795 1	100071 Equipment Repair	CLARK FARM LAWN & GARDEN	9/17	388.70		
CL 1797 1	424067 Grounds Care	GREEN RESOURCE, LLC	9/17	1,158.00		
CL 1798 1	Supplies	LOWE'S	9/17	273.48		
CL 1820 6	Tractor Supply	CARD SERVICES CENTER	9/17	18.55		
CL 1820 7	ESET Internet Security	CARD SERVICES CENTER	9/17	76.49		
CL 1820 9	Northern Tool - Canopies	CARD SERVICES CENTER	9/17	393.35		
CL 1824 1	7039-2 Field Maint	SHERWIN-WILLIAMS	9/17	50.85		
CL 1827 1	Town Park Lights	DUKE ENERGY	9/17	796.86		
CL 1827 2	6231 Lisa Drive	DUKE ENERGY	9/17	903.10		
CL 1827 3	8300 Linville Road	DUKE ENERGY	9/17	145.89		
CL 1827 4	6231 Lisa Drive	DUKE ENERGY	9/17	25.83		
CL 1827 5	8326 Linville Road	DUKE ENERGY	9/17	60.36		
CL 1827 6	6231 Lisa Drive	DUKE ENERGY	9/17	132.47		
CL 1827 7	8326 Linville Road	DUKE ENERGY	9/17	108.02		
CL 1827 8	Restrooms at Park	DUKE ENERGY	9/17	39.75		
CL 1827 9	Ampitheater	DUKE ENERGY	9/17	26.11		
CL 1835 1	5401899 Equip Repair/Maint	SMITH TURF & IRRIGATION	9/17	19.99		
CL 1842 1	425053 Grounds Care	GREEN RESOURCE, LLC	9/17	84.00		
CL 1842 2	427678 Grounds Care	GREEN RESOURCE, LLC	9/17	504.00		
	Object Total:		**14,923.94 DB**	**5,864.43**		**20,788.37 DB**
3981 Special Events						
CL 1781 1	MIP Band	SANDRA SMITH	9/17	200.00		
CL 1786 1	080117C9 Advertising MIP	NORTHWEST OBSERVER	9/17	38.50		
CL 1820 1	Sams Club	CARD SERVICES CENTER	9/17	37.36		
CL 1820 2	Lowes Foods	CARD SERVICES CENTER	9/17	28.20		
CL 1820 3	Lowes Foods	CARD SERVICES CENTER	9/17	15.37		
CL 1820 4	Lowes Foods	CARD SERVICES CENTER	9/17	16.04		
CL 1821 1	Buses for Bicycle Event	Holiday Tours	9/17	1,498.00		
CL 1822 1	2017-1660 HD Ad	PS COMMUNICATIONS	9/17	294.30		

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #			Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund								
6200 Cultural and Recreation Expense								
3981 Special Events								
CL	1825	2	9638353520 HD Flyers	OFFICE DEPOT	9/17	54.60		
CL	1831	1	100217 Fee for using space Cycl	Crossfit Oak Ridge	9/17	100.00		
CL	1832	1	100217 Music for Cycle NC Event	Fredd Stanley Reyes	9/17	275.00		
CL	1833	1	100217 Music/Sound System for C	KRIS FERRIS	9/17	550.00		
CL	1836	1	Cycle Event Tables/Chairs/Tent	Happy Rentz	9/17	979.50		
CL	1837	1	Band for Heritage Day	SANDRA SMITH	9/17	300.00		
RV	391	1	Dep seed money for MIP		9/17		150.00	
			Object Total:		**846.85 DB**	**4,386.87**	**150.00**	**5,083.72 DB**
			Account Total:		**51,705.90 DB**	**26,299.50**	**150.00**	**77,855.40 DB**
			Fund Total:			**26,299.50**	**3,154.25**	
			Grand Total:			**81,081.05**	**558,183.71**	

See Accountant's Compilation Report

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			26,942.42	17,595.82	3,314.34	20,910.16
Furniture and Fixtures	34,446.25			34,446.25	31,971.15	449.98	32,421.13
Other - Equipment	16,542.10			16,542.10	2,101.84	2,139.20	4,241.04
Park Structures	514,505.24			514,505.24	117,855.36	23,847.20	141,702.56
Park Land Improvements	2,557,016.91			2,557,016.91	485,971.76	64,918.44	550,890.20
Park Equipment	767,560.16	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	8,692.95	0.00	7,529,905.90	1,554,550.38	197,262.32	1,751,812.70
					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.