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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 November 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.

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

December 6, 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 November 30, 2017

| | | |
|---|---|---|
| **ASSETS** | | |
| Current Assets | | |
| BB&T Checking | | 138,585.74 |
| Petty Cash | | 100.00 |
| BB&T Money Market | | 834,159.99 |
| Bank of OR Money Market | | 19,011.50 |
| Pinnacle Money Market | | 2,339,589.44 |
| BB&T Bond Account | | 12,900.75 |
| Ad Valorem Tax Receivable | | 11,115.08 |
| Sales Tax Refund Receivable | | 6,418.94 |
| Total Current Assets | | 3,361,881.44 |
| | Total Assets | **3,361,881.44** |
| **LIABILITIES AND NET ASSETS** | | |
| Current Liabilities | | |
| Accounts Payable | | 341.77 |
| Retirement Contributions Payable | | 2,914.44 |
| FICA Tax Payable | | 0.00 |
| FIT W/H Tax Payable | | 0.00 |
| SIT W/H Tax Payable | | 900.35 |
| Health Insurance Payable | | -1,702.75 |
| 457b Payable | | 1,295.85 |
| Unemployment Payable | | -25.13 |
| Refundable Bonds | | 12,900.75 |
| Total Current Liabilities | | 16,625.28 |
| Other Liabilities | | |
| Deferred Inflows of Resources | | 11,115.08 |
| | Total Liabilities | 27,740.36 |
| Fund Balance | | |
| Fund Balance - Committed - Capital Projects | | 1,870,093.00 |
| Fund Balance - Restricted | | |
| Stabilization by State Statute | | 138,635.00 |
| Dog Park | | 2,227.24 |
| Fund Balance - Unassigned | | 1,323,185.84 |
| | Total Fund Balance | 3,334,141.08 |
| **TOTAL LIABILITIES AND FUND BALANCE** | | **3,361,881.44** |

See Accountant's Compilation Report

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

| | November '17 | July '17-June'18 |
|---|---|---|
| **Revenues** | | |
| 3110 Planning and Zoning Fees | | 13,150.00 |
| 3210 Property Tax Receipts | 17,637.31 | 569,515.75 |
| 3220 Excise Tax Receipts | | |
| 3230 Sales Tax Receipts | 21,441.20 | 104,239.06 |
| 3250 Solid Waste Disposal Tax Dist. | 1,290.14 | 2,425.39 |
| 3261 Telecommunication Services | | 6,575.96 |
| 3262 Video Programming | | 16,610.66 |
| 3263 Cable Tax Receipts | 3,402.55 | 7,102.15 |
| 3264 Electric Power | | 47,008.37 |
| 3265 Piped Natural Gas | | 2,668.54 |
| 3311 Grants | 33,333.00 | 33,333.00 |
| 3325 ABC Distribution | | 51,856.00 |
| 3341 Special Events | | 1,145.92 |
| 3342 Facility Rental | 4,643.25 | 15,467.50 |
| 3343 Program Fees | 70.00 | 1,165.00 |
| 3344 User Fees | | 100.00 |
| 3345 Other Park Revenue - Other | 36.00 | 1,141.00 |
| 3350 HPC Donations | 1,413.44 | 7,594.43 |
| 3831 Interest Earnings | | 8,661.24 |
| Total Revenues | 83,266.89 | 889,759.97 |
| **Expenses** | | |
| **4100 Administrative** | | |
| Administrative Salaries | 12,396.34 | 74,368.22 |
| 1008 Medicare Expense | 159.89 | 938.26 |
| 1009 Social Security Expense | 683.62 | 4,011.83 |
| 1010 Retirement Expense | 799.04 | 5,177.67 |
| 1011 Health/Dental/Vision | 3,495.74 | 18,923.94 |
| 1013 Life Insurance | 55.16 | 344.54 |
| 1014 Worker Comp | | 1,384.09 |
| 1015 Unemployment | 5.06 | 31.03 |
| 1016 Disability Insurance | 47.64 | 242.58 |
| 1017 457b Contribution | 319.60 | 2,458.42 |
| 1035 Property Taxes | | 816.91 |
| 1081 Accounting | 3,338.43 | 34,691.08 |
| 1082 Consulting | | 5,176.00 |
| 1084 Animal Control | | 3,928.75 |
| 1090 Legal Fees | 2,083.79 | 8,419.63 |
| 1091 Tax Collection Fees | 4,565.41 | 4,565.41 |
| 1095 Well Monitoring | | 5,000.00 |
| 2610 Office Supplies | 396.17 | 980.56 |
| 2611 Postage and Delivery | | 181.00 |
| 3100 Travel | | |
| 3101 Travel-Administrative | | 784.76 |
| 3120 Mileage Reimbursement | | 833.21 |
| 3150 Education | 475.00 | 3,945.00 |
| 3210 Communications | 302.81 | 1,515.77 |
| 3320 Web Hosting Fees | 950.00 | 950.00 |
| 3700 Advertising | | 740.70 |
| 3950 Dues and Subscriptions | 529.00 | 19,289.00 |
| 3960 Bank and Merchant Fees | 25.00 | 269.33 |
| 3990 Miscellaneous | | 204.94 |

See Accountant's Compilation Report

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

| | | |
|---|---|---|
| 4210 Board of Adjustment | | |
| 4220 Historic Preservation Commission | 36.00 | 7,125.01 |
| 4230 Ordinance Conversion | | 3,077.06 |
| 4240 Planning & Zoning Board | | |
| 4250 Tree Board | 160.80 | 188.80 |
| 4300 Equipment Lease | 243.93 | 880.38 |
| 4500 Liability Insurance | | 5,449.19 |
| Total Administrative | 31,068.43 | 216,893.07 |
| **5000 Building and Grounds** | | |
| 1083 Security Monitoring | 75.00 | 150.00 |
| 2110 Furnishings | | 385.68 |
| 3310 Electricity | 1,469.04 | 6,301.41 |
| 3510 Repairs & Maintenance | 381.00 | 5,061.54 |
| 3515 Cleaning | 580.00 | 1,450.00 |
| Total Building and Grounds | 2,505.04 | 13,348.63 |
| **6200 Cultural and Recreation Expense** | | |
| 1004 Salary-Other | 12,524.18 | 63,118.92 |
| 1008 Medicare Expense | 181.61 | 915.27 |
| 1009 Social Security Expense | 776.52 | 3,913.39 |
| 1010 Retirement Expense | 813.32 | 4,053.70 |
| 1011 Health/Dental/Vision | 2,731.50 | 12,285.00 |
| 1013 Life Insurance | 65.52 | 303.66 |
| 1014 Worker Comp | | 3,493.35 |
| 1015 Unemployment | 4.87 | 68.62 |
| 1016 Disability Insurance | 66.56 | 299.52 |
| 1017 457b Contribution | 325.32 | 1,621.44 |
| 3500 Operations and Maintenance | 12,009.71 | 41,155.87 |
| 3833 Contributions to Other Agencies | | 1,477.00 |
| 3981 Special Events | 3,725.40 | 9,260.38 |
| 4500 Liability Insurance | | 5,449.18 |
| Total Cultural and Recreation Expense | 33,224.51 | 147,415.30 |
| **6300 Capital Expenses** | | |
| 5210 Capital Exp - GIS, Computer, etc | | 424.65 |
| 5500 Capital Outlay-Equipment | | 8,692.95 |
| 5700 Capital Outlay-Land and Improvements | 3,218.00 | 118,353.22 |
| Total Capital Expenses | 3,218.00 | 127,470.82 |
| Total Expenses | 70,015.98 | 505,127.82 |
| Net Revenues | 13,250.91 | 384,632.15 |

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 November 30, 2017

| BB&T | |
|---|---|
| Checking/Savings | |
| BB&T Checking | 138,585.74 |
| BB&T Money Market | 834,159.99 |
| BB&T Bond Account | 12,900.75 |
| Total Checking/Savings | 985,646.48 |

| Bank of Oak Ridge | |
|---|---|
| Checking/Savings | |
| Bank Of OR Money Market | 19,011.50 |
| Total Checking/Savings | 19,011.50 |

| Bank of North Carolina | |
|---|---|
| Checking/Savings | |
| Bank of NC Money Market | 2,339,589.44 |
| Total Checking/Savings | 2,339,589.44 |

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
November 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 | 17,637.31 | 569,515.75 | 788,782.00 | 219,266.25 | 72 % |
| 3220 | Excise Tax Receipts | 0.00 | 0.00 | 30,000.00 | 30,000.00 | 0 % |
| 3230 | Sales Tax Receipts | 21,441.20 | 104,239.06 | 187,254.00 | 83,014.94 | 56 % |
| 3250 | Solid Waste Disposal Tax Dist. | 1,290.14 | 2,425.39 | 4,400.00 | 1,974.61 | 55 % |
| 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 | 3,402.55 | 7,102.15 | 11,000.00 | 3,897.85 | 65 % |
| 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 % |
| 3311 | Grants | 33,333.00 | 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 | 1,413.44 | 7,594.43 | 0.00 | -7,594.43 | ** % |
| 3831 | Interest Earnings | 0.00 | 8,661.24 | 8,000.00 | -661.24 | 108 % |
| | **Account Group Total:** | **78,517.64** | **870,740.55** | **1,475,436.00** | **604,695.45** | **59 %** |
| | **Fund Total:** | **78,517.64** | **870,740.55** | **1,475,436.00** | **604,695.45** | **59 %** |
| 15 Cultural & Recreation Fund | | | | | | |
| 3000 | | | | | | |
| 3341 | Special Events | 0.00 | 1,145.92 | 1,600.00 | 454.08 | 72 % |
| 3342 | Facility Rental | 4,643.25 | 15,467.50 | 15,500.00 | 32.50 | 100 % |
| 3343 | Program Fees | 70.00 | 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 | 36.00 | 1,141.00 | 1,000.00 | -141.00 | 114 % |
| | **Account Group Total:** | **4,749.25** | **19,019.42** | **33,698.00** | **14,678.58** | **56 %** |
| | **Fund Total:** | **4,749.25** | **19,019.42** | **33,698.00** | **14,678.58** | **56 %** |
| | **Grand Total:** | **83,266.89** | **889,759.97** | **1,509,134.00** | **619,374.03** | **59 %** |

See Accountant's Compilation Report

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

| Fund Account Object | Committed Current Month | Committed YTD | Original Appropriation | Current Appropriation | Available Appropriation | % Committed |
|---|---|---|---|---|---|---|
| 10 General Fund | | | | | | |
| 4000 OPERATING EXPENSES | | | | | | |
| 4100 Administrative | | | | | | |
| November Administrative Salaries | 12,396.34 | 74,368.22 | 217,200.00 | 217,200.00 | 149,831.78 | 37 % |
| 1008 Medicare Expense | 159.89 | 938.26 | 3,600.00 | 3,600.00 | 2,661.74 | 26 % |
| 1009 Social Security Expense | 683.62 | 4,011.83 | 13,500.00 | 13,500.00 | 9,488.17 | 30 % |
| 1010 Retirement Expense | 799.04 | 5,177.67 | 15,200.00 | 15,200.00 | 10,022.33 | 34 % |
| 1011 Health/Dental/Vision | 3,495.74 | 18,923.94 | 65,000.00 | 65,000.00 | 46,076.06 | 29 % |
| 1013 Life Insurance | 55.16 | 344.54 | 1,320.00 | 1,320.00 | 975.46 | 26 % |
| 1014 Worker Comp | 0.00 | 1,384.09 | 1,400.00 | 1,400.00 | 15.91 | 99 % |
| 1015 Unemployment | 5.06 | 31.03 | 840.00 | 840.00 | 808.97 | 4 % |
| 1016 Disability Insurance | 47.64 | 242.58 | 1,000.00 | 1,000.00 | 757.42 | 24 % |
| 1017 457b Contribution | 319.60 | 2,458.42 | 8,200.00 | 8,200.00 | 5,741.58 | 30 % |
| 1035 Property Taxes | 0.00 | 816.91 | 720.00 | 820.00 | 3.09 | 100 % |
| 1081 Accounting | 3,338.43 | 34,691.08 | 62,000.00 | 62,000.00 | 27,308.92 | 56 % |
| 1082 Consulting | 0.00 | 5,176.00 | 30,000.00 | 30,000.00 | 24,824.00 | 17 % |
| 1084 Animal Control | 0.00 | 3,928.75 | 18,000.00 | 18,000.00 | 14,071.25 | 22 % |
| 1090 Legal Fees | 2,083.79 | 8,419.63 | 40,000.00 | 40,000.00 | 31,580.37 | 21 % |
| 1091 Tax Collection Fees | 4,565.41 | 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 | 396.17 | 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 | 0.00 | 833.21 | 2,000.00 | 2,000.00 | 1,166.79 | 42 % |
| 3150 Education | 475.00 | 3,945.00 | 4,000.00 | 4,000.00 | 55.00 | 99 % |
| 3210 Communications | 302.81 | 1,515.77 | 6,000.00 | 6,000.00 | 4,484.23 | 25 % |
| 3320 Web Hosting Fees | 950.00 | 950.00 | 2,000.00 | 2,000.00 | 1,050.00 | 48 % |
| 3700 Advertising | 0.00 | 740.70 | 6,000.00 | 6,000.00 | 5,259.30 | 12 % |
| 3950 Dues and Subscriptions | 529.00 | 19,289.00 | 22,000.00 | 22,000.00 | 2,711.00 | 88 % |
| 3960 Bank and Merchant Fees | 25.00 | 269.33 | 1,000.00 | 1,000.00 | 730.67 | 27 % |
| 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 | 36.00 | 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 | 160.80 | 188.80 | 1,000.00 | 1,000.00 | 811.20 | 19 % |
| 4300 Equipment Lease | 243.93 | 880.38 | 2,000.00 | 2,000.00 | 1,119.62 | 44 % |
| 4500 Liability Insurance | 0.00 | 5,449.19 | 7,800.00 | 7,800.00 | 2,350.81 | 70 % |
| **Account Total:** | **31,068.43** | **216,893.07** | **566,780.00** | **573,980.00** | **357,086.93** | **38 %** |
| **Account Group Total:** | **31,068.43** | **216,893.07** | **566,780.00** | **573,980.00** | **357,086.93** | **38 %** |
| 5000 Building and Grounds | | | | | | |

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
November 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 | 75.00 | 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 | 1,469.04 | 6,301.41 | 18,000.00 | 18,000.00 | 11,698.59 | 35 % |
| 3510 Repairs & Maintenance | 381.00 | 5,061.54 | 13,000.00 | 13,000.00 | 7,938.46 | 39 % |
| 3515 Cleaning | 580.00 | 1,450.00 | 4,200.00 | 4,200.00 | 2,750.00 | 35 % |
| **Account Total:** | **2,505.04** | **13,348.63** | **37,800.00** | **37,800.00** | **24,451.37** | **35 %** |
| **Account Group Total:** | **2,505.04** | **13,348.63** | **37,800.00** | **37,800.00** | **24,451.37** | **35 %** |
| **Fund Total:** | **33,573.47** | **230,241.70** | **604,580.00** | **611,780.00** | **381,538.30** | **38 %** |
| 15 Cultural & Recreation Fund | | | | | | |
| 6000 | | | | | | |
| 6200 Cultural and Recreation Expense | | | | | | |
| 1004 Salary-Other | 12,524.18 | 63,118.92 | 168,000.00 | 176,256.00 | 113,137.08 | 36 % |
| 1008 Medicare Expense | 181.61 | 915.27 | 2,520.00 | 2,520.00 | 1,604.73 | 36 % |
| 1009 Social Security Expense | 776.52 | 3,913.39 | 10,500.00 | 10,500.00 | 6,586.61 | 37 % |
| 1010 Retirement Expense | 813.32 | 4,053.70 | 11,800.00 | 11,800.00 | 7,746.30 | 34 % |
| 1011 Health/Dental/Vision | 2,731.50 | 12,285.00 | 33,000.00 | 33,000.00 | 20,715.00 | 37 % |
| 1013 Life Insurance | 65.52 | 303.66 | 860.00 | 860.00 | 556.34 | 35 % |
| 1014 Worker Comp | 0.00 | 3,493.35 | 4,400.00 | 4,400.00 | 906.65 | 79 % |
| 1015 Unemployment | 4.87 | 68.62 | 1,000.00 | 1,000.00 | 931.38 | 7 % |
| 1016 Disability Insurance | 66.56 | 299.52 | 800.00 | 800.00 | 500.48 | 37 % |
| 1017 457b Contribution | 325.32 | 1,621.44 | 4,000.00 | 4,000.00 | 2,378.56 | 41 % |
| 3500 Operations and Maintenance | 12,009.71 | 41,155.87 | 122,000.00 | 122,000.00 | 80,844.13 | 34 % |
| 3833 Contributions to Other Agencies | 0.00 | 1,477.00 | 7,000.00 | 7,000.00 | 5,523.00 | 21 % |
| 3981 Special Events | 3,725.40 | 9,260.38 | 18,000.00 | 18,000.00 | 8,739.62 | 51 % |
| 4500 Liability Insurance | 0.00 | 5,449.18 | 7,800.00 | 7,800.00 | 2,350.82 | 70 % |
| **Account Total:** | **33,224.51** | **147,415.30** | **391,680.00** | **399,936.00** | **252,520.70** | **37 %** |
| **Account Group Total:** | **33,224.51** | **147,415.30** | **391,680.00** | **399,936.00** | **252,520.70** | **37 %** |
| **Fund Total:** | **33,224.51** | **147,415.30** | **391,680.00** | **399,936.00** | **252,520.70** | **37 %** |
| 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 | 0.00 | 8,692.95 | 12,218.00 | 12,218.00 | 3,525.05 | 71 % |
| 5700 Capital Outlay-Land and Improvements | 3,218.00 | 118,353.22 | 1,038,055.00 | 1,038,055.00 | 919,701.78 | 11 % |
| **Account Total:** | **3,218.00** | **127,470.82** | **1,050,273.00** | **1,050,273.00** | **922,802.18** | **12 %** |
| **Account Group Total:** | **3,218.00** | **127,470.82** | **1,050,273.00** | **1,050,273.00** | **922,802.18** | **12 %** |
| **Fund Total:** | **3,218.00** | **127,470.82** | **1,050,273.00** | **1,050,273.00** | **922,802.18** | **12 %** |
| **Grand Total:** | **70,015.98** | **505,127.82** | **2,046,533.00** | **2,061,989.00** | **1,556,861.18** | **24 %** |

See Accountant's Compilation Report

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

| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|---|---|---|---|---|---|---|
| 10 General Fund | | | | | | |
| 3210 Property Tax Receipts | | | | | | |
| RV 411 1 | Tax N Tags | | 11/17 | | 6,218.89 | |
| RV 411 2 | Tax N Tags | | 11/17 | | 11,418.42 | |
| | **Account Total:** | | **551,878.44 CR** | | **17,637.31** | **569,515.75 CR** |
| 3230 Sales Tax Receipts | | | | | | |
| RV 413 1 | Sales and Use Tax | | 11/17 | | 21,441.20 | |
| | **Account Total:** | | **82,797.86 CR** | | **21,441.20** | **104,239.06 CR** |
| 3250 Solid Waste Disposal Tax Dist. | | | | | | |
| RV 412 1 | Solid Waste Disposal 9/30/17 | | 11/17 | | 1,290.14 | |
| | **Account Total:** | | **1,135.25 CR** | | **1,290.14** | **2,425.39 CR** |
| 3263 Cable Tax Receipts | | | | | | |
| CR 477 1 | Batch #: 10264 | | 11/17 | | 3,402.55 | |
| | **Account Total:** | | **3,699.60 CR** | | **3,402.55** | **7,102.15 CR** |
| 3311 Grants | | | | | | |
| CR 479 1 | Batch #: 10264 | | 11/17 | | 33,333.00 | |
| | **Account Total:** | | | | **33,333.00** | **33,333.00 CR** |
| 3350 HPC Donations | | | | | | |
| CR 481 1 | Batch #: 10265 | | 11/17 | | 1,413.44 | |
| | **Account Total:** | | **6,180.99 CR** | | **1,413.44** | **7,594.43 CR** |
| 4100 Administrative | | | | | | |
| 1001 Salary-Governing Body | | | | | | |
| PR 171100 3 | Payroll Expenditure | | | | | |
| 1003 Salary-Town Clerk | | | | | | |
| PR 171100 4 | Payroll Expenditure | | | | | |
| PR 171105 3 | Payroll Expenditure | | | | | |
| 1005 Salary-Planning Director | | | | | | |
| PR 171100 5 | Payroll Expenditure | | | | | |
| PR 171105 4 | Payroll Expenditure | | November Administrative Salaries | | | 12,396.34 |
| 1008 Medicare Expense | | | | | | |
| PR 171100 6 | Employer Contributions | | 11/17 | 86.45 | | |
| PR 171105 5 | Employer Contributions | | 11/17 | 73.44 | | |
| | **Object Total:** | | **778.37 DB** | **159.89** | | **938.26 DB** |

See Accountant's Compilation Report

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

| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|---|---|---|---|---|---|---|
| 10 General Fund | | | | | | |
| 4100 Administrative | | | | | | |
| 1009 Social Security Expense | | | | | | |
| PR 171100 7 | Employer Contributions | | 11/17 | 369.63 | | |
| PR 171105 6 | Employer Contributions | | 11/17 | 313.99 | | |
| | Object Total: | | 3,328.21 DB | 683.62 | | 4,011.83 DB |
| 1010 Retirement Expense | | | | | | |
| PR 171100 8 | Employer Contributions | | 11/17 | 399.52 | | |
| PR 171105 7 | Employer Contributions | | 11/17 | 399.52 | | |
| | Object Total: | | 4,378.63 DB | 799.04 | | 5,177.67 DB |
| 1011 Health/Dental/Vision | | | | | | |
| PR 171100 9 | Employer Contributions | | 11/17 | 1,747.87 | | |
| PR 171105 8 | Employer Contributions | | 11/17 | 1,747.87 | | |
| | Object Total: | | 15,428.20 DB | 3,495.74 | | 18,923.94 DB |
| 1013 Life Insurance | | | | | | |
| PR 171100 10 | Employer Contributions | | 11/17 | 27.58 | | |
| PR 171105 9 | Employer Contributions | | 11/17 | 27.58 | | |
| | Object Total: | | 289.38 DB | 55.16 | | 344.54 DB |
| 1015 Unemployment | | | | | | |
| PR 171100 11 | Employer Contributions | | 11/17 | 3.83 | | |
| PR 171105 10 | Employer Contributions | | 11/17 | 1.23 | | |
| | Object Total: | | 25.97 DB | 5.06 | | 31.03 DB |
| 1016 Disability Insurance | | | | | | |
| PR 171100 12 | Employer Contributions | | 11/17 | 23.82 | | |
| PR 171105 11 | Employer Contributions | | 11/17 | 23.82 | | |
| | Object Total: | | 194.94 DB | 47.64 | | 242.58 DB |
| 1017 457b Contribution | | | | | | |
| PR 171100 13 | Employer Contributions | | 11/17 | 159.80 | | |
| PR 171105 12 | Employer Contributions | | 11/17 | 159.80 | | |
| | Object Total: | | 2,138.82 DB | 319.60 | | 2,458.42 DB |
| 1081 Accounting | | | | | | |
| CL 1908 1 | 37084 October Accounting | SAMUEL K. ANDERS, CPA, MSA | 11/17 | 3,338.43 | | |
| | Object Total: | | 31,352.65 DB | 3,338.43 | | 34,691.08 DB |
| 1090 Legal Fees | | | | | | |
| CL 1907 1 | 16490 Legal Fees | SPARROW DENNIS & MEDLIN, | 11/17 | 2,083.79 | | |
| | Object Total: | | 6,335.84 DB | 2,083.79 | | 8,419.63 DB |
| 1091 Tax Collection Fees | | | | | | |
| CL 1904 1 | Tax Collection Fees | GUILFORD COUNTY | 11/17 | 4,565.41 | | |
| | Object Total: | | | 4,565.41 | | 4,565.41 DB |
| 2610 Office Supplies | | | | | | |
| CL 1902 1 | 9747170050 Office Supplies | OFFICE DEPOT | 11/17 | 191.79 | | |
| CL 1919 1 | Procedure Rules Book | CARD SERVICES CENTER | 11/17 | 46.00 | | |
| CL 1919 3 | USPS Stamps | CARD SERVICES CENTER | 11/17 | 49.00 | | |
| CL 1919 8 | Lowes-Water for TH | CARD SERVICES CENTER | 11/17 | 20.97 | | |
| CL 1919 9 | Lowes-Coffee for TH | CARD SERVICES CENTER | 11/17 | 6.99 | | |
| CL 1929 1 | 24695 3 Door Plates | Signs & Trophies, LLC | 11/17 | 28.00 | | |
| CL 1931 2 | 914001 Office Supplies | OFFICE DEPOT | 11/17 | 44.75 | | |
| CL 1931 3 | 284001 Office Supplies | OFFICE DEPOT | 11/17 | 8.67 | | |
| | Object Total: | | 584.39 DB | 396.17 | | 980.56 DB |

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

| Fund/Account/ Doc/Line # | | | | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|---|---|---|---|---|---|---|---|---|---|
| 10 General Fund | | | | | | | | | |
| 4100 Administrative | | | | | | | | | |
| 3150 Education | | | | | | | | | |
| CL | 1927 | 1 | IN68964 | Master Clerks Academy | UNC School of Government | 11/17 | 475.00 | | |
| | | | | Object Total: | | 3,470.00 DB | 475.00 | | 3,945.00 DB |
| 3210 Communications | | | | | | | | | |
| CL | 1928 | 2 | | Internet/Phone | TIME WARNER CABLE | 11/17 | 302.81 | | |
| | | | | Object Total: | | 1,212.96 DB | 302.81 | | 1,515.77 DB |
| 3320 Web Hosting Fees | | | | | | | | | |
| CL | 1913 | 1 | 298922 | Annual Hosting 11/17-10/ | MUNICIPAL CODE CORPORATION | 11/17 | 950.00 | | |
| | | | | Object Total: | | | 950.00 | | 950.00 DB |
| 3950 Dues and Subscriptions | | | | | | | | | |
| CL | 1905 | 1 | 153460 | Dues for Bill Bruce | AMERICAN PLANNING ASSOCIAT | 11/17 | 459.00 | | |
| CL | 1921 | 1 | 5861 | Dues - S. Smith | NC ASSOCIATION OF MUNICIPA | 11/17 | 70.00 | | |
| | | | | Object Total: | | 18,760.00 DB | 529.00 | | 19,289.00 DB |
| 3960 Bank and Merchant Fees | | | | | | | | | |
| CL | 1919 | 10 | | Annual Fee | CARD SERVICES CENTER | 11/17 | 25.00 | | |
| | | | | Object Total: | | 244.33 DB | 25.00 | | 269.33 DB |
| 4220 Historic Preservation Commission | | | | | | | | | |
| CL | 1919 | 6 | | Handbook | CARD SERVICES CENTER | 11/17 | 36.00 | | |
| | | | | Object Total: | | 7,089.01 DB | 36.00 | | 7,125.01 DB |
| 4250 Tree Board | | | | | | | | | |
| CL | 1919 | 2 | | Tree City Signs | CARD SERVICES CENTER | 11/17 | 160.80 | | |
| | | | | Object Total: | | 28.00 DB | 160.80 | | 188.80 DB |
| 4300 Equipment Lease | | | | | | | | | |
| CL | 1897 | 1 | 261710 | Copier | Modern Impressions | 11/17 | 71.10 | | |
| CL | 1920 | 1 | | Copier Lease | MODERN IMPRESSIONS | 11/17 | 113.17 | | |
| CL | 1935 | 1 | 263623 | Copier | Modern Impressions | 11/17 | 59.66 | | |
| | | | | Object Total: | | 636.45 DB | 243.93 | | 880.38 DB |
| | | | | Account Total: | | 138,879.46 DB | 31,068.43 | | 169,947.89 DB |
| 5000 Building and Grounds | | | | | | | | | |
| 1083 Security Monitoring | | | | | | | | | |
| CL | 1934 | 1 | 40726 | Alarm | SECURITY CENTRAL | 11/17 | 75.00 | | |
| | | | | Object Total: | | 75.00 DB | 75.00 | | 150.00 DB |
| 3310 Electricity | | | | | | | | | |
| CL | 1903 | 1 | 371758 | 4501 Peeples Road | DUKE ENERGY | 11/17 | 1.71 | | |
| CL | 1903 | 2 | 383096 | 3100 Oak Ridge Road | DUKE ENERGY | 11/17 | 49.71 | | |
| CL | 1925 | 1 | 1611 Oak Ridge Road | | DUKE ENERGY | 11/17 | 26.82 | | |
| CL | 1925 | 2 | 8315 Linville Road | | DUKE ENERGY | 11/17 | 1,390.80 | | |
| | | | | Object Total: | | 4,832.37 DB | 1,469.04 | | 6,301.41 DB |
| 3510 Repairs & Maintenance | | | | | | | | | |
| CL | 1893 | 1 | 84210077 | Install Emerg Light Batt | SIMPLEXGRINNELL | 11/17 | 125.00 | | |
| CL | 1894 | 1 | 13171 | Move hold button to new | TRIAD ELECTRIC & ELECTRONI | 11/17 | 75.00 | | |
| CL | 1896 | 1 | Mowing | | ANIBAL RODRIGUEZ | 11/17 | 100.00 | | |
| CL | 1901 | 1 | 5510IN | Plant Maintenance | Rolling Greens | 11/17 | 81.00 | | |
| | | | | Object Total: | | 4,680.54 DB | 381.00 | | 5,061.54 DB |
| 3515 Cleaning | | | | | | | | | |
| CL | 1895 | 1 | 873786 | Cleaning | AT YOUR SERVICES CLEANING | 11/17 | 290.00 | | |
| CL | 1933 | 1 | 873793 | Cleaning | AT YOUR SERVICES CLEANING | 11/17 | 290.00 | | |
| | | | | Object Total: | | 870.00 DB | 580.00 | | 1,450.00 DB |
| | | | | Account Total: | | 10,457.91 DB | 2,505.04 | | 12,962.95 |

DB

See Accountant's Compilation Report

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

| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|---|---|---|---|---|---|---|
| 10 General Fund | | | | | | |
| | Fund Total: | | | 33,573.47 | 78,517.64 | |

See Accountant's Compilation Report

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

| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|---|---|---|---|---|---|---|
| 15 Cultural & Recreation Fund | | | | | | |
| 3342 Facility Rental | | | | | | |
| CR 478 1 | Batch #: 10264 | | 11/17 | | 1,443.75 | |
| CR 483 1 | Batch #: 10266 | | 11/17 | | 100.00 | |
| CR 484 1 | Batch #: 10267 | | 11/17 | | 1,095.00 | |
| CR 485 1 | Batch #: 10263 | | 11/17 | | 1,002.25 | |
| | **Account Total:** | | **10,824.25 CR** | | **3,641.00** | **15,467.50 CR** |
| 3343 Program Fees | | | | | | |
| CR 482 1 | Batch #: 10265 | | 11/17 | | 70.00 | |
| | **Account Total:** | | **1,095.00 CR** | | **70.00** | **1,165.00 CR** |
| 3345 Other Park Revenue - Other | | | | | | |
| CR 480 1 | Batch #: 10264 | | 11/17 | | 36.00 | |
| | **Account Total:** | | **1,105.00 CR** | | **36.00** | **1,141.00 CR** |
| 6200 Cultural and Recreation Expense | | | | | | |
| 1004 Salary-Other | | | | | | |
| PR 171100 16 | Payroll Expenditure | | 11/17 | 6,172.09 | | |
| PR 171105 15 | Payroll Expenditure | | 11/17 | 6,352.09 | | |
| | **Object Total:** | | **50,594.74 DB** | **12,524.18** | | **63,118.92 DB** |
| 1008 Medicare Expense | | | | | | |
| PR 171100 17 | Employer Contributions | | 11/17 | 89.50 | | |
| PR 171105 16 | Employer Contributions | | 11/17 | 92.11 | | |
| | **Object Total:** | | **733.66 DB** | **181.61** | | **915.27 DB** |
| 1009 Social Security Expense | | | | | | |
| PR 171100 18 | Employer Contributions | | 11/17 | 382.68 | | |
| PR 171105 17 | Employer Contributions | | 11/17 | 393.84 | | |
| | **Object Total:** | | **3,136.87 DB** | **776.52** | | **3,913.39 DB** |
| 1010 Retirement Expense | | | | | | |
| PR 171100 19 | Employer Contributions | | 11/17 | 406.66 | | |
| PR 171105 18 | Employer Contributions | | 11/17 | 406.66 | | |
| | **Object Total:** | | **3,240.38 DB** | **813.32** | | **4,053.70 DB** |
| 1011 Health/Dental/Vision | | | | | | |
| PR 171100 20 | Employer Contributions | | 11/17 | 1,365.75 | | |
| PR 171105 19 | Employer Contributions | | 11/17 | 1,365.75 | | |
| | **Object Total:** | | **9,553.50 DB** | **2,731.50** | | **12,285.00 DB** |
| 1013 Life Insurance | | | | | | |
| PR 171100 21 | Employer Contributions | | 11/17 | 32.76 | | |
| PR 171105 20 | Employer Contributions | | 11/17 | 32.76 | | |
| | **Object Total:** | | **238.14 DB** | **65.52** | | **303.66 DB** |
| 1015 Unemployment | | | | | | |
| PR 171100 22 | Employer Contributions | | 11/17 | 2.17 | | |
| PR 171105 21 | Employer Contributions | | 11/17 | 2.70 | | |
| | **Object Total:** | | **63.75 DB** | **4.87** | | **68.62 DB** |

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

| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|---|---|---|---|---|---|---|
| 15 Cultural & Recreation Fund | | | | | | |
| 6200 Cultural and Recreation Expense | | | | | | |
| 1016 Disability Insurance | | | | | | |
| PR 171100 23 | Employer Contributions | | 11/17 | 33.28 | | |
| PR 171105 22 | Employer Contributions | | 11/17 | 33.28 | | |
| | **Object Total:** | | 232.96 DB | 66.56 | | 299.52 DB |
| 1017 457b Contribution | | | | | | |
| PR 171100 24 | Employer Contributions | | 11/17 | 162.66 | | |
| PR 171105 23 | Employer Contributions | | 11/17 | 162.66 | | |
| | **Object Total:** | | 1,296.12 DB | 325.32 | | 1,621.44 DB |
| 3500 Operations and Maintenance | | | | | | |
| CL 1898 1 | 8690-1 Field Maint | SHERWIN-WILLIAMS | 11/17 | 50.85 | | |
| CL 1900 1 | 4000183 Fuel | QUALITY OIL COMPANY | 11/17 | 412.45 | | |
| CL 1906 1 | Shipping Gazebo Part | Haijun Mu | 11/17 | 25.00 | | |
| CL 1910 1 | 4057414 Janitorial/Grounds Care | LOWE'S | 11/17 | 698.12 | | |
| CL 1915 1 | 438729 Fescue/Starter | GREEN RESOURCE, LLC | 11/17 | 3,926.00 | | |
| CL 1916 1 | 172716 Janitorial Supplies | TARHEEL PAPER & SUPPLY CO | 11/17 | 264.96 | | |
| CL 1917 1 | Scorekeeper | Emma Welsh | 11/17 | 63.00 | | |
| CL 1919 4 | So Battery-Equip Repair | CARD SERVICES CENTER | 11/17 | 44.95 | | |
| CL 1919 5 | TSupply Grounds Care | CARD SERVICES CENTER | 11/17 | 3.79 | | |
| CL 1919 7 | Brads Golf Cars - Tune up | CARD SERVICES CENTER | 11/17 | 45.00 | | |
| CL 1922 1 | Fall Umpires and Fees | Jeff Tucker | 11/17 | 600.00 | | |
| CL 1923 1 | 55881 Yamaha Work | BRAD'S GOLF CARS INC. | 11/17 | 165.00 | | |
| CL 1924 1 | Clean up at Union Cemetary | CAROLINA MULCHING COMPANY | 11/17 | 2,300.00 | | |
| CL 1926 1 | Town Park Lights | DUKE ENERGY | 11/17 | 1,081.10 | | |
| CL 1926 2 | Town Park 6231 Lisa Dr | DUKE ENERGY | 11/17 | 910.29 | | |
| CL 1926 3 | 8326 Linville Road | DUKE ENERGY | 11/17 | 147.06 | | |
| CL 1926 4 | 8300 Linville Road | DUKE ENERGY | 11/17 | 160.54 | | |
| CL 1926 5 | 6231 Lisa Drive | DUKE ENERGY | 11/17 | 122.05 | | |
| CL 1926 6 | 8326 Linville Road | DUKE ENERGY | 11/17 | 142.12 | | |
| CL 1926 7 | 6231 Lisa Drive | DUKE ENERGY | 11/17 | 28.43 | | |
| CL 1926 8 | Restrooms at Park | DUKE ENERGY | 11/17 | 42.30 | | |
| CL 1926 9 | Ampitheater | DUKE ENERGY | 11/17 | 25.34 | | |
| CL 1930 1 | 5084 Rules Signs (10) | GATE CITY SIGNS | 11/17 | 1,258.01 | | |
| CL 1932 1 | 20171120 CSB shirts | ALAMO PRIDE LLC | 11/17 | 217.48 | | |
| RV 419 1 | ORYA Utilities Reimbursement | | 11/17 | | 673.28 | |
| RV 420 1 | ORYA Field Paint Reimb | | 11/17 | | 50.85 | |
| | **Object Total:** | | 29,146.16 DB | 12,733.84 | 724.13 | 41,155.87 DB |
| 3981 Special Events | | | | | | |
| CL 1914 1 | 78356 Shred Event 11/4/17 | Proshred Security, Inc. | 11/17 | 575.00 | | |
| CL 1931 1 | 573001 Luminary Flyers | OFFICE DEPOT | 11/17 | 50.40 | | |
| CL 1936 1 | Ridgefest Fireworks Deposit | PYROTECNICO | 11/17 | 3,100.00 | | |
| | **Object Total:** | | 5,534.98 DB | 3,725.40 | | 9,260.38 DB |
| | **Account Total:** | | 103,771.26 DB | 33,948.64 | 724.13 | 136,995.77 DB |
| | **Fund Total:** | | | 33,948.64 | 4,471.13 | |

See Accountant's Compilation Report

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

| Fund/Account/ Doc/Line # | Description | Vendor/Receipt From | Acct. Period | Debit | Credit | Ending Balance |
|---|---|---|---|---|---|---|
| 91 Capital Expenses | | | | | | |
| 6300 Capital Expenses | | | | | | |
| 5700 Capital Outlay-Land and Improvements | | | | | | |
| CL 1899 1 1704 | Install Circuit/Panel/Co | OAK RIDGE ELECTRIC, INC | 11/17 | 3,218.00 | | |
| | Object Total: | | 115,135.22 DB | 3,218.00 | | 118,353.22 DB |
| | Account Total: | | 115,135.22 DB | 3,218.00 | | 118,353.22 DB |
| | Fund Total: | | | 3,218.00 | 0.00 | |
| | Grand Total: | | | 70,740.11 | 82,988.77 | |

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 | 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 | 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 | 12,335.60 | 0.00 | 7,533,548.55 | 1,554,550.38 | 197,632.52 | 1,752,182.90 |
| | | | | | 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.