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Accountant's Compilation Report

To the Town Council
Town of Oak Ridge, North Carolina

Management is responsible for the accompanying financial statements of the Town of Oak Ridge which comprise the Balance Sheet - Modified Accrual Basis as of December 31, 2015, 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, 4, and 5, 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.

January 6, 2016

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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 December 31, 2015

ASSETS		
Current Assets		
BB&T Checking		330,541.87
Petty Cash		100.00
BB&T Money Market		330,392.27
Bank of OR Money Market		318,991.66
Wells Fargo Money Market		1,254,541.05
CD-Bank of NC 12182015		506,451.77
CD-Bank of NC 08202016		504,526.22
Ad Valorem Tax Receivable		17,637.08
Sales Tax Refund Receivable		6,894.87
Total Current Assets		3,270,076.79
	Total Assets	**3,270,076.79**
LIABILITIES AND NET ASSETS		
Current Liabilities		
Unearned Revenue		3,348.00
Retirement Contributions Payable		4,845.48
FICA Tax Payable		0.00
FIT W/H Tax Payable		0.00
SIT W/H Tax Payable		1,398.35
Health Insurance Payable		83.05
457b Payable		2,581.59
Unemployment Payable		39.06
Total Current Liabilities		12,295.53
Other Liabilities		
Deferred Inflows of Resources		17,637.08
	Total Liabilities	29,932.61
Fund Balance		
Fund Balance - Committed - Capital Projects		2,560,000.00
Fund Balance - Restricted		
Stabilization by State Statute		138,635.00
Dog Park		2,922.69
Fund Balance - Unassigned		538,586.49
	Total Fund Balance	3,240,144.18
TOTAL LIABILITIES AND FUND BALANCE		**3,270,076.79**

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Town of Oak Ridge
Statement of Revenues and Expenses
Modified Accrual Basis
December 2015

		December '15	July '15 - June '16
Revenues			
	ABC Store		
3325	ABC Distribution	0.00	35,702.00
	Total ABC Store	0.00	35,702.00
	Dog Park Fund Donations		
3331	Dog Park Fund Donations	0.00	0.00
	Total Dog Park Fund Donations	0.00	0.00
	Interest		
3831	Interest Earnings	458.34	4,958.85
	Total Interest	458.34	4,958.85
	Other Park Revenues		
3341	Special Events	0.00	619.21
3342	Facility Rental	735.00	11,022.36
3343	Program Fees	0.00	2,565.00
3344	User Fees	0.00	6,988.00
3345	Other Park Revenue - Other	100.00	893.00
	Total Other Park Revenues	835.00	22,087.57
	Planning and Zoning Fees		
3110	Planning and Zoning Fees	0.00	13,751.60
	Total Planning and Zoning	0.00	13,751.60
	Tax Receipts		
3210	Property Tax Receipts	20,537.24	583,626.63
3220	Excise Tax Receipts	0.00	0.00
3230	Sales Tax Receipts	18,018.67	118,416.87
3250	Solid Waste Disposal Tax Dist.	0.00	2,132.10
3261	Telecommunication Services	4,918.42	12,739.68
3262	Video Programming	16,344.06	33,138.77
3263	Cable Tax Receipts	0.00	5,014.60
3264	Electric Power	48,981.82	97,818.76
3265	Piped Natural Gas	16,878.44	71,610.28
	Total Tax Receipts	125,678.65	924,497.69
	Total Revenues	126,971.99	1,000,997.71
Expenditures			
	Administrative		
1001	Salaries	21,982.40	103,328.68
1008	Medicare Expense	285.58	1,299.27
1009	Social Security Expense	1,221.03	5,555.09
1010	Retirement Expense	1,412.88	6,552.04
1011	Health/Dental/Vision	5,646.78	33,880.68
1013	Life Insurance	103.32	619.92
1014	Worker Comp	-253.96	914.92
1015	Unemployment	8.25	71.55
1016	Disability Insurance	80.36	482.16
1017	457b Contribution	833.43	3,877.74
1035	Property Taxes	0.00	632.76
1081	Accounting	2,349.75	42,217.42
1082	Consulting	82.00	3,445.75
1084	Animal Control	0.00	4,093.00
1090	Legal Fees	2,083.33	15,561.65
1091	Tax Collection Fees	0.00	4,097.00
1095	Well Monitoring	0.00	5,000.00
2610	Office Supplies	814.41	1,477.82

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Town of Oak Ridge
Statement of Revenues and Expenses
Modified Accrual Basis
December 2015

		December '15	July '15 - June '16
2611	Postage and Delivery	49.00	167.93
3100	Travel	0.00	0.00
3101	Travel-Administrative	0.00	1,099.72
3120	Mileage Reimbursement	193.78	708.24
3150	Education	225.00	1,045.00
3210	Communications	324.50	2,225.67
3320	Web Hosting Fees	0.00	700.00
3700	Advertising	742.96	2,478.34
3950	Dues and Subscriptions	41.00	19,639.38
3960	Bank and Merchant Fees	0.00	201.50
3990	Miscellaneous	85.48	117.39
4210	Board of Adjustments	0.00	100.00
4220	Historical Committee	0.00	984.41
4230	Ordinance Conversion	0.00	0.00
4240	Planning Board	9.00	139.50
4300	Equipment Lease	83.83	946.94
4500	Liability Insurance	0.00	5,695.03
	Total Administrative	38,404.11	269,356.50
	Building and Grounds		
1083	Security Monitoring	75.00	150.00
2110	Furnishings	0.00	128.59
3310	Electricity	1,473.91	8,306.35
3510	Repairs & Maintenance	81.00	4,468.14
3515	Cleaning	290.00	1,740.00
	Total Building and Ground	1,919.91	14,793.08
	Cultural and Recreation Expense		
1004	Salary-Other	16,966.30	80,097.90
1008	Medicare Expense	246.05	1,161.61
1009	Social Security Expense	1,051.91	4,966.07
1010	Retirement Expense	1,131.68	5,289.26
1011	Health/Dental/Vision	2,850.00	17,100.00
1013	Life Insurance	71.40	428.40
1014	Worker Comp	0.00	3,204.05
1015	Unemployment	24.56	251.83
1016	Disability Insurance	66.56	399.36
1017	457b Contribution	393.33	1,907.31
3500	Operations and Maintenance	7,607.21	54,012.85
3833	Contributions to Other Agencies	0.00	867.00
3981	Special Events	407.49	1,561.09
3982	Dog Park Expense	0.00	0.00
4500	Liability Insurance	0.00	5,695.02
7110	Debt Service	0.00	0.00
	Total Cultural and Recreation	30,816.49	176,941.75
	Capital Expense		
5210	Capital Exp - GIS, Computer, etc	495.00	495.00
5500	Capital Outlay-Equipment	759.98	2,109.98
5510	Capital Exp - Sign	0.00	0.00
5700	Capital Outlay-Land and Improvements	0.00	324,988.88
	Total Capital Expense	1,254.98	327,593.86
	Total Expenditures	72,395.49	788,685.19
	Net Revenue	54,576.50	212,312.52

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Town of Oak Ridge
Supplementary Schedule 1
Account Balances Report-
B B & T, Bank of Oak Ridge, Bank of North Carolina, and Wells Fargo
Modified Accrual Basis
As of December 31, 2015

BB&T	
Checking/Savings	
BB&T Checking	330,541.87
BB&T Money Market	330,392.27
Total Checking/Savings	660,934.14

Bank of Oak Ridge	
Checking/Savings	
Bank Of OR Money Market	318,991.66
Total Checking/Savings	318,991.66

Bank of North Carolina	
Checking/Savings	
CD-Bank of NC 09182016	506,451.77
CD-Bank of NC 08202016	504,526.22
Total Checking/Savings	1,010,977.99

Wells Fargo	
Checking/Savings	
Wells Fargo Money Market	1,254,541.05
Total Checking/Savings	1,254,541.05

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Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
December 2015

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	13,751.60	12,000.00	-1,751.60	115 %
3210	Property Tax Receipts	20,537.24	583,626.63	730,000.00	146,373.37	80 %
3230	Sales Tax Receipts	18,018.67	118,416.87	180,000.00	61,583.13	66 %
3250	Solid Waste Disposal Tax Dist.	0.00	2,132.10	3,500.00	1,367.90	61 %
3261	Telecommunication Services	4,918.42	12,739.68	22,000.00	9,260.32	58 %
3262	Video Programming	16,344.06	33,138.77	66,000.00	32,861.23	50 %
3263	Cable Tax Receipts	0.00	5,014.60	11,500.00	6,485.40	44 %
3264	Electric Power	48,981.82	97,818.76	160,000.00	62,181.24	61 %
3265	Piped Natural Gas	16,878.44	71,610.28	4,000.00	-67,610.28	*** %
3325	ABC Distribution	0.00	35,702.00	78,000.00	42,298.00	46 %
3831	Interest Earnings	458.34	4,958.85	8,000.00	3,041.15	62 %
	Account Group Total:	**126,136.99**	**978,910.14**	**1,275,000.00**	**296,089.86**	**77 %**
	Fund Total:	**126,136.99**	**978,910.14**	**1,275,000.00**	**296,089.86**	**77 %**
15 Cultural & Recreation Fund						
3000						
3341	Special Events	0.00	619.21	0.00	-619.21	** %
3342	Facility Rental	735.00	11,022.36	0.00	-11,022.36	** %
3343	Program Fees	0.00	2,565.00	0.00	-2,565.00	** %
3344	User Fees	0.00	6,988.00	0.00	-6,988.00	** %
3345	Other Park Revenue - Other	100.00	893.00	38,150.00	37,257.00	2 %
	Account Group Total:	**835.00**	**22,087.57**	**38,150.00**	**16,062.43**	**58 %**
	Fund Total:	**835.00**	**22,087.57**	**38,150.00**	**16,062.43**	**58 %**
	Grand Total:	**126,971.99**	**1,000,997.71**	**1,313,150.00**	**312,152.29**	**76 %**

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Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
December 2015

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 General Fund						
4000 OPERATING EXPENSES						
4100 Administrative						
Salaries Total	21,982.40	103,328.68	193,290.00	193,290.00	89,961.32	53 %
1008 Medicare Expense	285.58	1,299.27	3,150.00	3,150.00	1,850.73	41 %
1009 Social Security Expense	1,221.03	5,555.09	12,600.00	12,600.00	7,044.91	44 %
1010 Retirement Expense	1,412.88	6,552.04	12,600.00	12,600.00	6,047.96	52 %
1011 Health/Dental/Vision	5,646.78	33,880.68	63,000.00	63,000.00	29,119.32	54 %
1013 Life Insurance	103.32	619.92	1,000.00	1,000.00	380.08	62 %
1014 Worker Comp	-253.96	914.92	1,400.00	1,400.00	485.08	65 %
1015 Unemployment	8.25	71.55	840.00	840.00	768.45	9 %
1016 Disability Insurance	80.36	482.16	528.00	528.00	45.84	91 %
1017 457b Contribution	833.43	3,877.74	7,000.00	7,000.00	3,122.26	55 %
1035 Property Taxes	0.00	632.76	720.00	720.00	87.24	88 %
1081 Accounting	2,349.75	42,217.42	62,000.00	62,000.00	19,782.58	68 %
1082 Consulting	82.00	3,445.75	30,000.00	30,000.00	26,554.25	11 %
1084 Animal Control	0.00	4,093.00	15,300.00	15,300.00	11,207.00	27 %
1090 Legal Fees	2,083.33	15,561.65	48,000.00	48,000.00	32,438.35	32 %
1091 Tax Collection Fees	0.00	4,097.00	5,000.00	5,000.00	903.00	82 %
1095 Well Monitoring	0.00	5,000.00	5,000.00	5,000.00	0.00	100 %
2610 Office Supplies	814.41	1,477.82	3,500.00	3,500.00	2,022.18	42 %
2611 Postage and Delivery	49.00	167.93	500.00	500.00	332.07	34 %
3100 Travel	0.00	0.00	500.00	500.00	500.00	0 %
3101 Travel-Administrative	0.00	1,099.72	2,000.00	2,000.00	900.28	55 %
3120 Mileage Reimbursement	193.78	708.24	1,500.00	1,500.00	791.76	47 %
3150 Education	225.00	1,045.00	4,000.00	4,000.00	2,955.00	26 %
3210 Communications	324.50	2,225.67	6,000.00	6,000.00	3,774.33	37 %
3320 Web Hosting Fees	0.00	700.00	1,000.00	1,000.00	300.00	70 %
3700 Advertising	742.96	2,478.34	3,000.00	3,000.00	521.66	83 %
3950 Dues and Subscriptions	41.00	19,639.38	16,000.00	20,100.00	460.62	98 %
3960 Bank and Merchant Fees	0.00	201.50	1,000.00	1,000.00	798.50	20 %
3990 Miscellaneous	85.48	117.39	500.00	500.00	382.61	23 %
4210 Board of Adjustment	0.00	100.00	1,000.00	1,000.00	900.00	10 %
4220 Historic Preservation Commission	0.00	984.41	12,000.00	12,000.00	11,015.59	8 %
4230 Ordinance Conversion	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
4240 Planning & Zoning Board	9.00	139.50	2,000.00	2,000.00	1,860.50	7 %
4300 Equipment Lease	83.83	946.94	2,000.00	2,000.00	1,053.06	47 %
4500 Liability Insurance	0.00	5,695.03	7,800.00	7,800.00	2,104.97	73 %
Account Total:	**38,404.11**	**269,356.50**	**530,728.00**	**534,828.00**	**265,471.50**	**50 %**
Account Group Total:	**38,404.11**	**269,356.50**	**530,728.00**	**534,828.00**	**265,471.50**	**50 %**
5000 Building and Grounds						
5000 Building and Grounds						
1083 Security Monitoring	75.00	150.00	600.00	600.00	450.00	25 %
2110 Furnishings	0.00	128.59	2,000.00	2,000.00	1,871.41	6 %
3310 Electricity	1,473.91	8,306.35	18,000.00	18,000.00	9,693.65	46 %
3510 Repairs & Maintenance	81.00	4,468.14	6,000.00	6,000.00	1,531.86	74 %
3515 Cleaning	290.00	1,740.00	4,200.00	4,200.00	2,460.00	41 %

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Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
December 2015

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 General Fund						
Account Total:	**1,919.91**	**14,793.08**	**30,800.00**	**30,800.00**	**16,006.92**	**48 %**
Account Group Total:	**1,919.91**	**14,793.08**	**30,800.00**	**30,800.00**	**16,006.92**	**48 %**
Fund Total:	**40,324.02**	**284,149.58**	**561,528.00**	**565,628.00**	**281,478.42**	**50 %**
15 Cultural & Recreation Fund						
6000						
6200 Cultural and Recreation Expense						
1004 Salary-Other	16,966.30	80,097.90	149,940.00	149,940.00	69,842.10	53 %
1008 Medicare Expense	246.05	1,161.61	2,520.00	2,520.00	1,358.39	46 %
1009 Social Security Expense	1,051.91	4,966.07	9,450.00	9,450.00	4,483.93	53 %
1010 Retirement Expense	1,131.68	5,289.26	10,080.00	10,080.00	4,790.74	52 %
1011 Health/Dental/Vision	2,850.00	17,100.00	48,800.00	48,800.00	31,700.00	35 %
1013 Life Insurance	71.40	428.40	800.00	800.00	371.60	54 %
1014 Worker Comp	0.00	3,204.05	4,400.00	4,400.00	1,195.95	73 %
1015 Unemployment	24.56	251.83	1,000.00	1,000.00	748.17	25 %
1016 Disability Insurance	66.56	399.36	792.00	792.00	392.64	50 %
1017 457b Contribution	393.33	1,907.31	4,000.00	4,000.00	2,092.69	48 %
3500 Operations and Maintenance	7,607.21	54,012.85	114,695.00	114,695.00	60,682.15	47 %
3833 Contributions to Other Agencies	0.00	867.00	7,000.00	7,000.00	6,133.00	12 %
3981 Special Events	407.49	1,561.09	8,000.00	8,000.00	6,438.91	20 %
4500 Liability Insurance	0.00	5,695.02	7,800.00	7,800.00	2,104.98	73 %
7110 Debt Service	0.00	0.00	150,000.00	150,000.00	150,000.00	0 %
Account Total:	**30,816.49**	**176,941.75**	**519,277.00**	**519,277.00**	**342,335.25**	**34 %**
Account Group Total:	**30,816.49**	**176,941.75**	**519,277.00**	**519,277.00**	**342,335.25**	**34 %**
Fund Total:	**30,816.49**	**176,941.75**	**519,277.00**	**519,277.00**	**342,335.25**	**34 %**
91 Capital Expenses						
6000						
6300 Capital Expenses						
5200 Data Processing	495.00	495.00	0.00	0.00	-495.00	*** %
5500 Capital Outlay-Equipment	759.98	2,109.98	15,287.00	15,287.00	13,177.02	14 %
5700 Capital Outlay-Land and Improvements	0.00	324,988.88	0.00	336,434.11	11,445.23	97 %
Account Total:	**1,254.98**	**327,593.86**	**15,287.00**	**351,721.11**	**24,127.25**	**93 %**
Account Group Total:	**1,254.98**	**327,593.86**	**15,287.00**	**351,721.11**	**24,127.25**	**93 %**
Fund Total:	**1,254.98**	**327,593.86**	**15,287.00**	**351,721.11**	**24,127.25**	**93 %**
Grand Total:	**72,395.49**	**788,685.19**	**1,096,092.00**	**1,436,626.11**	**647,940.92**	**55 %**

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Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
December 2015

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3210 Property Tax Receipts						
RV 159 1	October Prop Tax Collections		12/15		14,658.48	
RV 159 2	October Tax N Tag		12/15		5,878.76	
	Account Total:		**563,089.39 CR**		**20,537.24**	**583,626.63 CR**
3230 Sales Tax Receipts						
RV 167 1	Sales and Use Tax		12/15		18,018.67	
	Account Total:		**100,398.20 CR**		**18,018.67**	**118,416.87 CR**
3261 Telecommunication Services						
RV 168 4	3rd Qtr		12/15		4,918.42	
	Account Total:		**7,821.26 CR**		**4,918.42**	**12,739.68 CR**
3262 Video Programming						
RV 168 3	3rd Qtr		12/15		16,344.06	
	Account Total:		**16,794.71 CR**		**16,344.06**	**33,138.77 CR**
3264 Electric Power						
RV 168 2	3rd Qtr		12/15		48,981.82	
	Account Total:		**48,836.94 CR**		**48,981.82**	**97,818.76 CR**
3265 Piped Natural Gas						
RV 168 1	3rd Qtr		12/15		16,878.44	
	Account Total:		**54,731.84 CR**		**16,878.44**	**71,610.28 CR**
3831 Interest Earnings						
RV 169 1	CD Interest		12/15		237.22	
RV 170 1			12/15		221.12	
	Account Total:		**4,500.51 CR**		**458.34**	**4,958.85 CR**
4100 Administrative						
1001 Salary-Governing Body						
PR 151200 3	Payroll Expenditure					
1002 Salary-Town Administrator						
PR 151200 4	Payroll Expenditure					
PR 151201 3	Payroll Expenditure					
1003 Salary-Town Clerk						
PR 151200 5	Payroll Expenditure					
PR 151201 4	Payroll Expenditure					

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Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
December 2015

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1005 Salary-Planning Director						
PR 151200 6	Payroll Expenditure					
PR 151201 5	Payroll Expenditure December Administrative Salary Total			21,982.40		
1008 Medicare Expense						
PR 151200 7	Employer Contributions		12/15	97.40		
PR 151201 6	Employer Contributions		12/15	188.18		
	Object Total:		1,013.69 DB	285.58		1,299.27 DB
1009 Social Security Expense						
PR 151200 8	Employer Contributions		12/15	416.43		
PR 151201 7	Employer Contributions		12/15	804.60		
	Object Total:		4,334.06 DB	1,221.03		5,555.09 DB
1010 Retirement Expense						
PR 151200 9	Employer Contributions		12/15	470.96		
PR 151201 8	Employer Contributions		12/15	941.92		
	Object Total:		5,139.16 DB	1,412.88		6,552.04 DB
1011 Health/Dental/Vision						
PR 151200 10	Employer Contributions		12/15	2,823.39		
PR 151201 9	Employer Contributions		12/15	2,823.39		
	Object Total:		28,233.90 DB	5,646.78		33,880.68 DB
1013 Life Insurance						
PR 151200 11	Employer Contributions		12/15	51.66		
PR 151201 10	Employer Contributions		12/15	51.66		
	Object Total:		516.60 DB	103.32		619.92 DB
1014 Worker Comp						
RV 166 1	Workers Comp Refund		12/15		253.96	
	Object Total:		1,168.88 DB		253.96	914.92 DB
1015 Unemployment						
PR 151200 12	Employer Contributions		12/15	8.25		
	Object Total:		63.30 DB	8.25		71.55 DB
1016 Disability Insurance						
PR 151200 13	Employer Contributions		12/15	40.18		
PR 151201 11	Employer Contributions		12/15	40.18		
	Object Total:		401.80 DB	80.36		482.16 DB
1017 457b Contribution						
PR 151200 14	Employer Contributions		12/15	277.81		
PR 151201 12	Employer Contributions		12/15	555.62		
	Object Total:		3,044.31 DB	833.43		3,877.74 DB
1081 Accounting						
CL 807 1 34224	November	SAMUEL K. ANDERS, CPA, MSA	12/15	2,349.75		
	Object Total:		39,867.67 DB	2,349.75		42,217.42 DB
1082 Consulting						
CL 811 1 1004	Administrative Fee	GUILFORD COUNTY	12/15	10.00		
CL 815 1 1012	December Town Meeting	MARCUS MOORE	12/15	72.00		
	Object Total:		3,363.75 DB	82.00		3,445.75 DB
1090 Legal Fees						
CL 809 1	November	SPARROW DENNIS & MEDLIN,	12/15	2,083.33		
	Object Total:		13,478.32 DB	2,083.33		15,561.65 DB

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Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
December 2015

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
2610 Office Supplies						
CL 800 1	IN55646 Municipal Info For Doug	UNC School of Government	12/15	425.00		
CL 804 1	Office Supplies	OFFICE DEPOT	12/15	50.00		
CL 808 3	Poinsettias for TH	LOWE'S	12/15	34.14		
CL 829 1	152320	OFFICE DEPOT	12/15	153.49		
CL 830 1	18002678 Copier Lease	MODERN IMPRESSIONS	12/15	120.81		
CL 833 3	Lowes Foods-Water	CARD SERVICES CENTER	12/15	20.97		
CL 833 6	Wells Trophy-Name Plate	CARD SERVICES CENTER	12/15	10.00		
	Object Total:		**663.41 DB**	**814.41**		**1,477.82 DB**
2611 Postage and Delivery						
CL 833 5	Postage	CARD SERVICES CENTER	12/15	49.00		
	Object Total:		**118.93 DB**	**49.00**		**167.93 DB**
3120 Mileage Reimbursement						
CL 818 1	Mileage Reimbursement	TERRY LANNON	12/15	193.78		
	Object Total:		**514.46 DB**	**193.78**		**708.24 DB**
3150 Education						
CL 828 1	IN56070 Leadershop	UNC School of Government	12/15	225.00		
	Object Total:		**820.00 DB**	**225.00**		**1,045.00 DB**
3210 Communications						
CL 836 1	157510	NORTH STATE COMMUNICATIONS	12/15	324.50		
	Object Total:		**1,901.17 DB**	**324.50**		**2,225.67 DB**
3700 Advertising						
CL 802 1	112015 ECycle Advertising	NORTHWEST OBSERVER	12/15	279.00		
CL 813 1	4003106 Public Hearing Advertisi	NEWS & RECORD	12/15	330.96		
CL 814 1	112715C9 Public Hearing/Ecyce Adv	NORTHWEST OBSERVER	12/15	133.00		
	Object Total:		**1,735.38 DB**	**742.96**		**2,478.34 DB**
3950 Dues and Subscriptions						
CL 831 1	20638 Prorated Annual Fee for	BLACK MOUNTAIN SOFTWARE	12/15	41.00		
	Object Total:		**19,598.38 DB**	**41.00**		**19,639.38 DB**
3990 Miscellaneous						
CL 833 14	Michaels-Frame	CARD SERVICES CENTER	12/15	24.99		
CL 833 15	Dominos-Ecycle Event	CARD SERVICES CENTER	12/15	62.40		
CL 833 17	Credit CardAnnual Fee	CARD SERVICES CENTER	12/15	30.00		
RV 165 2	Reimb from Bruce Oakley		12/15		31.91	
	Object Total:		**31.91 DB**	**117.39**	**31.91**	**117.39 DB**
4240 Planning & Zoning Board						
CL 833 4	Farmers Hardware-Wood Stakes	CARD SERVICES CENTER	12/15	9.00		
	Object Total:		**130.50 DB**	**9.00**		**139.50 DB**
4300 Equipment Lease						
CL 803 1	219035	Modern Impressions	12/15	44.39		
CL 835 1	220617 December	Modern Impressions	12/15	39.44		
	Object Total:		**863.11 DB**	**83.83**		**946.94 DB**
	Account Total:		**208,348.97 DB**	**38,689.98**	**285.87**	**246,753.08 DB**
5000 Building and Grounds						
1083 Security Monitoring						
CL 806 1	C0040726 Town Hall Monitoring	SECURITY CENTRAL	12/15	75.00		
	Object Total:		**75.00 DB**	**75.00**		**150.00 DB**

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Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
December 2015

Fund/Account/ Doc/Line #				Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund									
5000 Building and Grounds									
3310 Electricity									
CL	825	1	71758	4501 Peeples Road	DUKE ENERGY	12/15	24.55		
CL	825	2	83096	3100 Oak Ridge Road	DUKE ENERGY	12/15	27.82		
CL	826	1	820773	8315 Linville Rd	DUKE ENERGY	12/15	1,394.61		
CL	826	2	059962	1611 Oak Ridge Road	DUKE ENERGY	12/15	26.93		
				Object Total:		**6,832.44 DB**	**1,473.91**		**8,306.35 DB**
3510 Repairs & Maintenance									
CL	805	1	251496	December Color Program	SEDGEFIELD INTERIOR LANDSC	12/15	81.00		
				Object Total:		**4,387.14 DB**	**81.00**		**4,468.14 DB**
3515 Cleaning									
CL	834	1	373286	Monthly Cleaning	AT YOUR SERVICES CLEANING	12/15	290.00		
				Object Total:		**1,450.00 DB**	**290.00**		**1,740.00 DB**
				Account Total:		**12,744.58 DB**	**1,919.91**		**14,664.49 DB**
				Fund Total:			**40,609.89**	**126,422.86**	

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Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
December 2015

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3342 Facility Rental						
CR 183 1	Batch #: 10117		12/15		652.50	
CR 184 1	Batch #: 10118		12/15		82.50	
	Account Total:		10,287.36 CR		735.00	11,022.36 CR
3345 Other Park Revenue - Other						
CR 185 1	Batch #: 10118		12/15		100.00	
	Account Total:		793.00 CR		100.00	893.00 CR
6200 Cultural and Recreation Expense						
1004 Salary-Other						
PR 151200 17	Payroll Expenditure		12/15	5,512.10		
PR 151201 15	Payroll Expenditure		12/15	11,454.20		
	Object Total:		63,131.60 DB	16,966.30		80,097.90 DB
1008 Medicare Expense						
PR 151200 18	Employer Contributions		12/15	79.94		
PR 151201 16	Employer Contributions		12/15	166.11		
	Object Total:		915.56 DB	246.05		1,161.61 DB
1009 Social Security Expense						
PR 151200 19	Employer Contributions		12/15	341.75		
PR 151201 17	Employer Contributions		12/15	710.16		
	Object Total:		3,914.16 DB	1,051.91		4,966.07 DB
1010 Retirement Expense						
PR 151200 20	Employer Contributions		12/15	367.67		
PR 151201 18	Employer Contributions		12/15	764.01		
	Object Total:		4,157.58 DB	1,131.68		5,289.26 DB
1011 Health/Dental/Vision						
PR 151200 21	Employer Contributions		12/15	1,425.00		
PR 151201 19	Employer Contributions		12/15	1,425.00		
	Object Total:		14,250.00 DB	2,850.00		17,100.00 DB
1013 Life Insurance						
PR 151200 22	Employer Contributions		12/15	35.70		
PR 151201 20	Employer Contributions		12/15	35.70		
	Object Total:		357.00 DB	71.40		428.40 DB
1015 Unemployment						
PR 151200 23	Employer Contributions		12/15	6.71		
PR 151201 21	Employer Contributions		12/15	17.85		
	Object Total:		227.27 DB	24.56		251.83 DB
1016 Disability Insurance						
PR 151200 24	Employer Contributions		12/15	33.28		
PR 151201 22	Employer Contributions		12/15	33.28		
	Object Total:		332.80 DB	66.56		399.36 DB
1017 457b Contribution						
PR 151200 25	Employer Contributions		12/15	131.11		
PR 151201 23	Employer Contributions		12/15	262.22		
	Object Total:		1,513.98 DB	393.33		1,907.31 DB

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Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
December 2015

Fund/Account/ Doc/Line #			Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund								
6200 Cultural and Recreation Expense								
3500 Operations and Maintenance								
CL	799	1	4000183 Fuel for November	QUALITY OIL COMPANY	12/15	260.55		
CL	808	1	Janitorial Supplies	LOWE'S	12/15	109.86		
CL	808	2	Grounds Care	LOWE'S	12/15	28.64		
CL	810	1	Dues	SPORTS TURF MANAGERS ASSOC	12/15	110.00		
CL	812	1	140761 Trees	GILMORE PLANT & BULB CO IN	12/15	1,350.00		
CL	817	1	12-04-1554 Light the Night Advertis	NORTHWEST OBSERVER	12/15	322.20		
CL	819	1	100071 Equip Repair and Maint	CLARK FARM LAWN & GARDEN	12/15	233.18		
CL	821	1	313615	FARMERS FEED AND SEED	12/15	3.46		
CL	823	1	PKI0026500 Harnesses for Adaptive S	GAME TIME	12/15	640.18		
CL	827	1	20121015 Tree Removal at Park	Anderson Tree	12/15	1,450.00		
CL	832	1	1725924357 Ampitheater Lisa Dr	DUKE ENERGY	12/15	25.42		
CL	832	2	1725631325 Restrooms Lisa Dr	DUKE ENERGY	12/15	197.21		
CL	832	3	1819859193 6231 Lisa Dr	DUKE ENERGY	12/15	1,023.43		
CL	832	4	2110782834 8326 Linville Rd	DUKE ENERGY	12/15	161.96		
CL	832	5	1902185606 8300 Linville Rd	DUKE ENERGY	12/15	160.16		
CL	832	6	1805724142 6231 Lisa Dr	DUKE ENERGY	12/15	134.04		
CL	832	7	1671346960 8326 Linville Rd	DUKE ENERGY	12/15	159.41		
CL	832	8	1454873624 6231 Lisa Dr	DUKE ENERGY	12/15	25.27		
CL	832	9	1172718634 6231 Lisa Dr Lights	DUKE ENERGY	12/15	714.78		
CL	833	1	Farmers Hardware	CARD SERVICES CENTER	12/15	32.33		
CL	833	7	Tractor Supply-Maint	CARD SERVICES CENTER	12/15	49.99		
CL	833	9	Northern Tool	CARD SERVICES CENTER	12/15	15.98		
CL	833	10	Bangor Cork	CARD SERVICES CENTER	12/15	51.99		
CL	833	11	Adams Oldcastle-Curb Stops/Pin	CARD SERVICES CENTER	12/15	990.00		
RV	165	1	ORYA Utilities Reimb		12/15		642.83	
			Object Total:		**46,405.64 DB**	**8,250.04**	**642.83**	**54,012.85 DB**
3981 Special Events								
CL	833	2	Lowes Foods-Special Events	CARD SERVICES CENTER	12/15	5.99		
CL	833	8	Tractor Supply-Special Events	CARD SERVICES CENTER	12/15	9.98		
CL	833	12	Quick Candles	CARD SERVICES CENTER	12/15	256.93		
CL	833	13	Webstaurant Store-Luminaries	CARD SERVICES CENTER	12/15	126.34		
CL	833	16	Farmers Hardware	CARD SERVICES CENTER	12/15	8.25		
			Object Total:		**1,153.60 DB**	**407.49**		**1,561.09 DB**
			Account Total:		**136,359.19 DB**	**31,459.32**	**642.83**	**167,175.68 DB**
			Fund Total:			**31,459.32**	**1,477.83**	

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Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
December 2015

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
91 Capital Expenses						
6300 Capital Expenses						
5200 Data Processing						
CL 824 1 20629	Dir Deposit Module	BLACK MOUNTAIN SOFTWARE	12/15	495.00		
	Object Total:			495.00		495.00 DB
5500 Capital Outlay-Equipment						
CL 801 1 1157228	Tiller	STI-TURF CARE EQUIPMENT	12/15	379.99		
CL 822 1 3113760	Tiller	SMITH TURF & IRRIGATION	12/15	379.99		
	Object Total:		1,350.00 DB	759.98		2,109.98 DB
	Account Total:		1,350.00 DB	1,254.98		2,604.98 DB
	Fund Total:			1,254.98	0.00	
	Grand Total:			73,324.19	127,900.69	

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Town of Oak Ridge
Supplementary Schedule 4
Schedule of Assets and Depreciation
Modified Accrual Basis
2015/2016 FY

Asset	Cost as of 7/1/2015	2015/2016 Additions	2015/2016 Disposals	Total	Accumulated Depreciation as of 6/30/15	2015-2016 Depreciation	Accumulated Depreciation as of 6/30/16
Land	1,827,318.03			1,827,318.03		0.00	0.00
8326 Linville Rd	51,100.00			51,100.00	5,591.49	1,863.83	7,455.32
8300 Linville Rd	39,700.00			39,700.00		0.00	0.00
Black Mountain Software	22,540.00	495.00		22,540.00	7,513.33	7,609.58	15,122.91
Computer Equipment	19,011.20			19,011.20	12,461.17	2,094.66	14,555.83
Furniture and Fixtures	32,434.26			32,434.26	31,287.16	162.55	31,449.71
Other - Equipment	1,567.00			1,567.00	1,567.00	0.00	1,567.00
Park Structures	514,505.24			514,505.24	86,388.20	15,733.58	102,121.78
Park Land Improvements	2,173,285.72	10,360.00		2,183,645.72	346,045.77	62,798.43	408,844.20
Park Equipment	750,837.15	2,110.00		752,947.15	263,588.36	51,446.89	315,035.25
Sidewalks	24,871.50			24,871.50	6,297.40	1,658.10	7,955.50
Signs	20,365.23			20,365.23	12,145.17	1,297.08	13,442.25
Town Hall	1,578,726.68			1,578,726.68	383,302.63	46,001.20	429,303.83
Total	7,056,262.01	12,965.00	0.00	7,068,732.01	1,156,187.68	190,665.90	1,346,853.58
					Est. Monthly	15,898.32	

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

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Town of Oak Ridge
Supplementary Schedule 5
Modified Accrual Basis

Town of Oak Ridge - Town Park Loan - BB&T

Original Loan Date 1/18/2008 - Loan Amount $3,350,000.00
Payment Amount Varies ($223,333.33 + Interest)
15-Year Term @ 3.91% - Loan End Date 1/18/2023

Loan Modification Date 2/27/2013 New Balance $1,233,333.31
Payment Amount Varies ($123,333.30 + Interest)
10-Year Term @ 2.41% - Loan End Date 1/18/2023

Date	Payment	Interest	Principal	Balance	
1/18/2009	354,318.33	130,985.00	223,333.33	3,126,666.67	
1/18/2010	345,586.00	122,252.67	223,333.33	2,903,333.34	
1/18/2011	336,853.66	113,520.33	223,333.33	2,680,000.01	
1/18/2012	328,121.33	104,788.00	223,333.33	2,456,666.68	
1/18/2013	319,389.00	96,055.67	223,333.33	2,233,333.35	
1/18/2013			0.04	2,233,333.31	Adjust to bank balance
2/27/2013	1,000,000.00	9,460.03	1,000,000.00	1,233,333.31	
1/18/2014	149,836.61	26,503.31	123,333.30	1,110,000.01	
1/18/2015	150,084.30	26,751.00	123,333.30	986,666.71	
1/18/2016	147,111.97	23,778.67	123,333.30		
1/18/2017					
1/18/2018					
1/18/2019					
1/18/2020					
1/18/2021					
1/18/2022					
1/18/2023					
Projected Totals	4,087,319.99	737,320.03	3,350,000.00	0.00	

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