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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 February 29, 2016, 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.

March 2, 2016

Town of Oak Ridge
Balance Sheet
Modified Accrual Basis
As of February 29, 2016

ASSETS

Current Assets

BB&T Checking	429,465.94
Petty Cash	100.00
BB&T Money Market	330,610.60
Bank of OR Money Market	19,057.83
Wells Fargo Money Market	2,500.00
Bank of NC Money Market	552,559.68
CD-Bank of NC 12182015	506,623.85
CD-Bank of NC 08202016	504,697.65
Ad Valorem Tax Receivable	17,637.08
Sales Tax Refund Receivable	<u>7,686.77</u>
Total Current Assets	<u>2,370,939.40</u>

Total Assets 2,370,939.40

LIABILITIES AND NET ASSETS

Current Liabilities

Unearned Revenue	3,348.00
Retirement Contributions Payable	3,222.11
FICA Tax Payable	0.00
FIT W/H Tax Payable	0.00
SIT W/H Tax Payable	895.35
Health Insurance Payable	83.05
457b Payable	1,721.06
Unemployment Payable	<u>368.88</u>
Total Current Liabilities	<u>9,638.45</u>

Other Liabilities

Deferred Inflows of Resources	17,637.08
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Total Liabilities 27,275.53

Fund Balance

Fund Balance - Committed - Capital Projects	2,151,387.00
Fund Balance - Restricted	
Stabilization by State Statute	138,635.00
Dog Park	2,922.69
Fund Balance - Unassigned	<u>50,719.18</u>

Total Fund Balance 2,343,663.87

TOTAL LIABILITIES AND FUND BALANCE

2,370,939.40

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Town of Oak Ridge
Statement of Revenues and Expenses
Modified Accrual Basis
February 2016

		February '16	July '15 - June '16
Revenues			
	ABC Store		
3325	ABC Distribution	0.00	88,206.00
	Total ABC Store	0.00	88,206.00
	Dog Park Fund Donations		
3331	Dog Park Fund Donations	500.00	500.00
	Total Dog Park Fund Donations	500.00	500.00
	Interest		
3831	Interest Earnings	0.00	6,111.49
	Total Interest	0.00	6,111.49
	Other Park Revenues		
3341	Special Events	0.00	619.21
3342	Facility Rental	37.50	11,189.86
3343	Program Fees	860.00	3,855.00
3344	User Fees	0.00	6,988.00
3345	Other Park Revenue - Other	0.00	893.00
	Total Other Park Revenues	897.50	23,545.07
	Planning and Zoning Fees		
3110	Planning and Zoning Fees	0.00	33,151.60
	Total Planning and Zoning	0.00	33,151.60
	Tax Receipts		
3210	Property Tax Receipts	65,172.73	739,158.89
3220	Excise Tax Receipts	0.00	0.00
3230	Sales Tax Receipts	18,268.06	154,218.30
3250	Solid Waste Disposal Tax Dist.	1,153.56	3,285.66
3261	Telecommunication Services	0.00	12,739.68
3262	Video Programming	0.00	33,138.77
3263	Cable Tax Receipts	2,714.31	7,728.91
3264	Electric Power	0.00	97,818.76
3265	Piped Natural Gas	0.00	71,610.28
	Total Tax Receipts	87,308.66	1,119,699.25
	Total Revenues	88,706.16	1,271,213.41
Expenditures			
	Administrative		
1001	Salaries	14,921.60	133,171.88
1008	Medicare Expense	183.20	1,665.67
1009	Social Security Expense	783.26	7,121.61
1010	Retirement Expense	941.92	8,435.88
1011	Health/Dental/Vision	5,646.78	45,174.24
1013	Life Insurance	103.32	826.56
1014	Worker Comp	0.00	914.92
1015	Unemployment	108.64	288.84
1016	Disability Insurance	80.36	642.88
1017	457b Contribution	555.62	4,988.98
1035	Property Taxes	0.00	632.76
1081	Accounting	3,223.28	47,465.70
1082	Consulting	3,125.00	6,869.00
1084	Animal Control	0.00	8,186.00
1090	Legal Fees	2,083.33	19,728.31
1091	Tax Collection Fees	0.00	4,097.00
1095	Well Monitoring	0.00	5,000.00
2610	Office Supplies	32.07	1,550.86

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Town of Oak Ridge
Statement of Revenues and Expenses
Modified Accrual Basis
February 2016

		February '16	July '15 - June '16
2611	Postage and Delivery	55.74	232.27
3100	Travel	0.00	0.00
3101	Travel-Administrative	146.42	1,246.14
3120	Mileage Reimbursement	378.32	1,321.37
3150	Education	495.00	1,540.00
3210	Communications	704.75	3,504.92
3320	Web Hosting Fees	600.00	1,300.00
3700	Advertising	341.84	3,250.14
3950	Dues and Subscriptions	0.00	19,639.38
3960	Bank and Merchant Fees	0.00	285.25
3970	Elections	4,101.25	4,101.25
3990	Miscellaneous	0.00	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	325.00	464.50
4300	Equipment Lease	113.17	1,209.07
4500	Liability Insurance	0.00	5,695.03
	Total Administrative	39,049.87	341,752.21
Building and Grounds			
1083	Security Monitoring	0.00	150.00
2110	Furnishings	0.00	128.59
3310	Electricity	1,961.91	12,059.46
3510	Repairs & Maintenance	6,558.42	11,992.56
3515	Cleaning	290.00	2,320.00
	Total Building and Ground	8,810.33	26,650.61
Cultural and Recreation Expense			
1004	Salary-Other	11,214.20	102,676.30
1008	Medicare Expense	162.63	1,489.04
1009	Social Security Expense	695.28	6,365.93
1010	Retirement Expense	748.00	6,795.27
1011	Health/Dental/Vision	2,850.00	22,800.00
1013	Life Insurance	71.40	571.20
1014	Worker Comp	0.00	3,204.05
1015	Unemployment	96.43	445.99
1016	Disability Insurance	66.56	532.48
1017	457b Contribution	262.22	2,431.75
3500	Operations and Maintenance	7,945.48	70,005.98
3833	Contributions to Other Agencies	1,270.00	2,137.00
3981	Special Events	0.00	1,837.11
3982	Dog Park Expense	0.00	0.00
4500	Liability Insurance	0.00	5,695.02
7110	Debt Service	0.00	1,010,445.39
	Total Cultural and Recreation	25,382.20	1,237,432.51
Capital Expense			
5210	Capital Exp - GIS, Computer, etc	0.00	495.00
5500	Capital Outlay-Equipment	4,098.00	9,236.99
5510	Capital Exp - Sign	0.00	0.00
5700	Capital Outlay-Land and Improvements	0.00	339,813.88
	Total Capital Expense	4,098.00	349,545.87
	Total Expenditures	77,340.40	1,955,381.20
	Net Revenue	11,365.76	-684,167.79

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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 February 29, 2016**

BB&T	
Checking/Savings	
BB&T Checking	429,465.94
BB&T Money Market	330,610.60
Total Checking/Savings	760,076.54

Bank of Oak Ridge	
Checking/Savings	
Bank Of OR Money Market	19,057.83
Total Checking/Savings	19,057.83

Bank of North Carolina	
Checking/Savings	
Bank of NC Money Market	552,559.68
CD-Bank of NC 09182016	506,623.85
CD-Bank of NC 08202016	504,697.65
Total Checking/Savings	1,563,881.18

Wells Fargo	
Checking/Savings	
Wells Fargo Money Market	2,500.00
Total Checking/Savings	2,500.00

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Town of Oak Ridge
 Supplementary Schedule 2
 Modified Accrual Basis
 February 2016

Fund	Account	Received			Revenue To Be Received	% Received
		Current Month	Received YTD	Estimated Revenue		
10 General Fund						
3000						
3110	Planning and Zoning Fees	0.00	33,151.60	12,000.00	-21,151.60	276 %
3210	Property Tax Receipts	65,172.73	739,158.89	730,000.00	-9,158.89	101 %
3230	Sales Tax Receipts	18,268.06	154,218.30	180,000.00	25,781.70	86 %
3250	Solid Waste Disposal Tax Distr.	1,153.56	3,285.66	3,500.00	214.34	94 %
3261	Telecommunication Services	0.00	12,739.68	22,000.00	9,260.32	58 %
3262	Video Programming	0.00	33,138.77	66,000.00	32,861.23	50 %
3263	Cable Tax Receipts	2,714.31	7,728.91	11,500.00	3,771.09	67 %
3264	Electric Power	0.00	97,818.76	160,000.00	62,181.24	61 %
3265	Piped Natural Gas	0.00	71,610.28	4,000.00	-67,610.28	*** %
3325	ABC Distribution	0.00	88,206.00	78,000.00	-10,206.00	113 %
3831	Interest Earnings	0.00	6,111.49	8,000.00	1,888.51	76 %
	Account Group Total:	87,308.66	1,247,168.34	1,275,000.00	27,831.66	98 %
	Fund Total:	87,308.66	1,247,168.34	1,275,000.00	27,831.66	98 %
15 Cultural & Recreation Fund						
3000						
3331	Dog Park Fund Donations	500.00	500.00	0.00	-500.00	** %
3341	Special Events	0.00	619.21	0.00	-619.21	** %
3342	Facility Rental	37.50	11,189.86	0.00	-11,189.86	** %
3343	Program Fees	860.00	3,855.00	0.00	-3,855.00	** %
3344	User Fees	0.00	6,988.00	0.00	-6,988.00	** %
3345	Other Park Revenue	0.00	893.00	38,150.00	37,257.00	2 %
	Account Group Total:	1,397.50	24,045.07	38,150.00	14,104.93	63 %
	Fund Total:	1,397.50	24,045.07	38,150.00	14,104.93	63 %
	Grand Total:	88,706.16	1,271,213.41	1,313,150.00	41,936.59	97 %

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Town of Oak Ridge
 Supplementary Schedule 2
 Modified Accrual Basis
 February 2016

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	Committed %
4000 OPERATING EXPENSES							
4100 Administrative							
	Salaries Total	14,921.60	133,171.88	193,290.00	193,290.00	60,118.12	70 %
	1008 Medicare Expense	183.20	1,665.67	3,150.00	3,150.00	1,484.33	53 %
	1009 Social Security Expense	783.26	7,121.61	12,600.00	12,600.00	5,478.39	57 %
	1010 Retirement Expense	941.92	8,435.88	12,600.00	12,600.00	4,164.12	67 %
	1011 Health/Dental/Vision	5,646.78	45,174.24	63,000.00	63,000.00	17,825.76	72 %
	1013 Life Insurance	103.32	826.56	1,000.00	1,000.00	173.44	83 %
	1014 Worker Comp	0.00	914.92	1,400.00	1,400.00	485.08	65 %
	1015 Unemployment	108.64	288.84	840.00	840.00	551.16	34 %
	1016 Disability Insurance	80.36	642.88	528.00	528.00	-114.88	122 %
	1017 457b Contribution	55.62	4,988.98	7,000.00	7,000.00	2,011.02	71 %
	1035 Property Taxes	0.00	632.76	720.00	720.00	87.24	88 %
	1081 Accounting	3,223.28	47,465.70	62,000.00	62,000.00	14,534.30	77 %
	1082 Consulting	3,125.00	6,869.00	30,000.00	30,000.00	23,131.00	23 %
	1084 Animal Control	0.00	8,186.00	15,300.00	15,300.00	7,114.00	54 %
	1090 Legal Fees	2,083.33	19,728.31	48,000.00	48,000.00	28,271.69	41 %
	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	32.07	1,550.86	3,500.00	3,500.00	1,949.14	44 %
	2611 Postage and Delivery	55.74	232.27	500.00	500.00	267.73	46 %
	3100 Travel	0.00	0.00	500.00	500.00	500.00	0 %
	3101 Travel-Administrative	146.42	1,246.14	2,000.00	2,000.00	753.86	62 %
	3120 Mileage Reimbursement	378.32	1,321.37	1,500.00	1,500.00	178.63	88 %
	3150 Education	495.00	1,540.00	4,000.00	4,000.00	2,460.00	39 %
	3210 Communications	704.75	3,504.92	6,000.00	6,000.00	2,495.08	58 %
	3320 Web Hosting Fees	600.00	1,300.00	1,000.00	1,000.00	-300.00	130 %
	3700 Advertising	341.84	3,250.14	3,000.00	3,000.00	-250.14	108 %
	3950 Dues and Subscriptions	0.00	19,639.38	16,000.00	20,100.00	460.62	98 %
	3960 Bank and Merchant Fees	0.00	285.25	1,000.00	1,000.00	714.75	29 %
	3970 Elections	4,101.25	4,101.25	0.00	0.00	-4,101.25	*** %
	3990 Miscellaneous	0.00	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 Conversation	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
	4240 Planning & Zoning Board	325.00	464.50	2,000.00	2,000.00	1,535.50	23 %
	4300 Equipment Lease	113.17	1,209.07	2,000.00	2,000.00	790.93	60 %
	4500 Liability Insurance	0.00	5,695.03	7,800.00	7,800.00	2,104.97	73 %
	Account Total:	39,049.87	341,752.21	530,728.00	534,828.00	193,075.79	64 %
	Account Group Total:	39,049.87	341,752.21	530,728.00	534,828.00	193,075.79	64 %
	5000 Building and Grounds						

See Accountant's Compilation Report

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Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
February 2016

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	Committed %
10 General Fund							
5000 Building and Grounds							
	1083 Security Monitoring	0.00	150.00	600.00	600.00	450.00	25 %
	2110 Furnishings	0.00	128.59	2,000.00	2,000.00	1,871.41	6 %
	3310 Electricity	1,961.91	12,059.46	18,000.00	18,000.00	5,940.54	67 %
	3510 Repairs & Maintenance	6,558.42	11,992.56	6,000.00	6,000.00	-5,992.56	200 %
	3515 Cleaning	290.00	2,320.00	4,200.00	4,200.00	1,880.00	55 %
	Account Total:	8,810.33	26,650.61	30,800.00	30,800.00	4,149.39	87 %
	Account Group Total:	8,810.33	26,650.61	30,800.00	30,800.00	4,149.39	87 %
	Fund Total:	47,860.20	368,402.82	561,528.00	565,628.00	197,225.18	65 %
15 Cultural & Recreation Fund							
6000 Cultural and Recreation Expense							
	1004 Salary-Other	11,214.20	102,676.30	149,940.00	149,940.00	47,263.70	68 %
	1008 Medicare Expense	162.63	1,489.04	2,520.00	2,520.00	1,030.96	59 %
	1009 Social Security Expense	695.28	6,365.93	9,450.00	9,450.00	3,084.07	67 %
	1010 Retirement Expense	748.00	6,795.27	10,080.00	10,080.00	3,284.73	67 %
	1011 Health/Dental/Vision	2,850.00	22,800.00	48,800.00	48,800.00	25,000.00	47 %
	1013 Life Insurance	71.40	571.20	800.00	800.00	228.80	71 %
	1014 Worker Comp	0.00	3,204.05	4,400.00	4,400.00	1,195.95	73 %
	1015 Unemployment	96.43	445.99	1,000.00	1,000.00	554.01	45 %
	1016 Disability Insurance	66.56	532.48	792.00	792.00	259.52	67 %
	1017 457b Contribution	262.22	2,431.75	4,000.00	4,000.00	1,568.25	61 %
	3500 Operations and Maintenance	7,945.48	70,005.98	114,695.00	114,695.00	44,689.02	61 %
	3833 Contributions to Other Agencies	1,270.00	2,137.00	7,000.00	7,000.00	4,863.00	31 %
	3981 Special Events	0.00	1,837.11	8,000.00	8,000.00	6,162.89	23 %
	4500 Liability Insurance	0.00	5,695.02	7,800.00	7,800.00	2,104.98	73 %
	7110 Debt Service	0.00	1,010,445.39	150,000.00	1,010,445.39	0.00	100 %
	Account Total:	25,382.20	1,237,432.51	519,277.00	1,379,722.39	142,289.88	90 %
	Account Group Total:	25,382.20	1,237,432.51	519,277.00	1,379,722.39	142,289.88	90 %
	Fund Total:	25,382.20	1,237,432.51	519,277.00	1,379,722.39	142,289.88	90 %
91 Capital Expenses							
6000 Capital Expenses							
	6300 Capital Expenses						
	5200 Data Processing	0.00	495.00	0.00	495.00	0.00	100 %
	5500 Capital Outlay-Equipment	4,098.00	9,236.99	15,287.00	15,287.00	6,050.01	60 %
	5700 Capital Outlay-Land and Improvements	0.00	339,813.88	0.00	336,434.11	-3,379.77	101 %
	Account Total:	4,098.00	349,545.87	15,287.00	352,216.11	-2,670.24	99 %
	Account Group Total:	4,098.00	349,545.87	15,287.00	352,216.11	-2,670.24	99 %
	Fund Total:	4,098.00	349,545.87	15,287.00	352,216.11	-2,670.24	99 %

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Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
February 2016

Grand Total: 77,340.40 1,955,381.20 1,096,092.00 2,297,566.50 342,185.30 85 %

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Town of Oak Ridge
 Supplementary Schedule 3
 Modified Accrual Basis
 February 2016

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3210 Property Tax Receipts						
RV 180 1	Property Tax		2/16		59,114.33	
RV 180 2	Tax N Tags		2/16		6,058.40	
	Account Total:				65,172.73	739,158.89 CR
3230 Sales Tax Receipts						
RV 181 1	Sales and Use Tax		2/16		18,268.06	
	Account Total:				18,268.06	154,218.30 CR
3250 Solid Waste Disposal Tax Dist.						
RV 182 1	Solid Waste Disposal Tax 12/31		2/16		1,153.56	
	Account Total:				1,153.56	3,285.66 CR
3263 Cable Tax Receipts						
CR 193 1	Batch #: 10126		2/16		2,714.31	
	Account Total:				2,714.31	7,728.91 CR
4100 Administrative						
1001 Salary-Governing Body						
PR 160200 3	Payroll Expenditure			5,014.60 CR		
	Account Total:					
1002 Salary-Town Administrator						
PR 160200 4	Payroll Expenditure					
PR 160201 3	Payroll Expenditure					
	Account Total:					
1003 Salary-Town Clerk						
PR 160200 5	Payroll Expenditure					
PR 160201 4	Payroll Expenditure					
	Account Total:					
1005 Salary-Planning Director						
PR 160200 6	Payroll Expenditure					
PR 160201 5	Payroll Expenditure					
	February Administrative Salary Total					14,921.60
1008 Medicare Expense						
PR 160200 7	Employer Contributions		2/16	97.40		
PR 160201 6	Employer Contributions		2/16	85.80		
	Object Total:			183.20		1,665.67 DB
1009 Social Security Expense						
PR 160200 8	Employer Contributions		2/16	416.43		
PR 160201 7	Employer Contributions		2/16	366.83		
	Object Total:			783.26		7,121.61 DB
1010 Retirement Expense						
PR 160200 9	Employer Contributions		2/16	470.96		
PR 160201 8	Employer Contributions		2/16	470.96		
	Object Total:			941.92		8,435.88

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Town of Oak Ridge
 Supplementary Schedule 3
 Modified Accrual Basis
 February 2016

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1011 Health/Dental/Vision						
PR 160200 10	Employer Contributions		2/16	2,823.39		
PR 160201 9	Employer Contributions		2/16	2,823.39		
	Object Total:			5,646.78		45,174.24 DB
1013 Life Insurance						
PR 160200 11	Employer Contributions		2/16	51.66		
PR 160201 10	Employer Contributions		2/16	51.66		
	Object Total:			103.32		826.56 DB
1015 Unemployment						
PR 160200 12	Employer Contributions		2/16	57.76		
PR 160201 11	Employer Contributions		2/16	50.88		
	Object Total:			108.64		288.84 DB
1016 Disability Insurance						
PR 160200 13	Employer Contributions		2/16	40.18		
PR 160201 12	Employer Contributions		2/16	40.18		
	Object Total:			80.36		642.88 DB
1017 457b Contribution						
PR 160200 14	Employer Contributions		2/16	277.81		
PR 160201 13	Employer Contributions		2/16	277.81		
	Object Total:			555.62		4,988.98 DB
1081 Accounting						
CL 896 1	Accounting	SAMUEL K. ANDERS, CPA, MSA	2/16	3,223.28		
	Object Total:			44,242.42 DB		47,465.70 DB
1082 Consulting						
CL 899 1	Sidewalks Design	Anderson & Associates, Inc	2/16	3,125.00		
	Object Total:			3,744.00 DB		6,869.00 DB
1090 Legal Fees						
CL 879 1		SPARROW DENNIS & MEDLIN,	2/16	2,083.33		
	Object Total:			17,644.98 DB		19,728.31 DB
2610 Office Supplies						
CL 895 14	Lowes-Water and coffee	CARD SERVICES CENTER	2/16	32.07		
	Object Total:			1,518.79 DB		1,550.86 DB
2611 Postage and Delivery						
CL 895 5	Postage	CARD SERVICES CENTER	2/16	6.74		
CL 895 15	Postage	CARD SERVICES CENTER	2/16	49.00		
CL 895 17		CARD SERVICES CENTER	2/16	55.74		
	Object Total:			176.53 DB		232.27 DB
3101 Travel-Administrative						
CL 895 8	Spring Hill Suites-Hotel for S	CARD SERVICES CENTER	2/16	146.42		
	Object Total:			1,099.72 DB		1,246.14 DB
3120 Mileage Reimbursement						
CL 890 1	Mileage Reimbursement	Bill Bruce	2/16	71.67		
CL 910 1	Mileage Reimb	SANDRA SMITH	2/16	306.65		
	Object Total:			943.05 DB		1,321.37 DB
3150 Education						
CL 890 2	Seminar	Bill Bruce	2/16	20.00		
CL 895 7	School of Govt-Clerks Academy	CARD SERVICES CENTER	2/16	475.00		
	Object Total:			1,045.00 DB		1,540.00 DB

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Town of Oak Ridge
 Supplementary Schedule 3
 Modified Accrual Basis
 February 2016

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
3210 Communications						
CL 880 1 20160005	Firewall-Live Security	24X7 NETWORKS	2/16	380.25		
CL 905 1 1265957		NORTH STATE	2/16	324.50		
	Object Total:			704.75		3,504.92 DB
3320 Web Hosting Fees						
CL 897 1 38340	Annual Service Pkg for W	AVENET, LLC	2/16	600.00		
	Object Total:			600.00		1,300.00 DB
3700 Advertising						
CL 885 1 12216C8	Notice-Public Hearing	NORTHWEST OBSERVER	2/16	77.00		
CL 901 1 4003106	Legal Advertising	NEWS & RECORD	2/16	264.84		
	Object Total:			341.84		3,250.14 DB
3970 Elections						
CL 900 1 2015 Municipal Elections	Object Total:	GUILFORD COUNTY BOARD OF E	2/16	4,101.25		4,101.25 DB
4240 Planning & Zoning Board						
CL 895 13 School of Govt-Board Training	Object Total:	CARD SERVICES CENTER	2/16	325.00		
	Object Total:			139.50 DB		464.50 DB
4300 Equipment Lease						
CL 906 1 18309749 Copier Lease	Object Total:	MODERN IMPRESSIONS	2/16	113.17		
	Account Total:			1,095.90 DB		1,209.07 DB
				257,050.20 DB		296,100.07 DB
5000 Building and Grounds						
3310 Electricity						
CL 887 1 4501 Peoples Road		DUKE ENERGY	2/16	24.67		
CL 887 2 3100 Oak Ridge Road		DUKE ENERGY	2/16	27.60		
CL 903 1 1897059962 1611 Oak Ridge Rd		DUKE ENERGY	2/16	26.71		
CL 903 2 2029820773 8315 Linville Rd	Object Total:	DUKE ENERGY	2/16	1,882.93		
	Object Total:			10,097.55 DB		12,059.46 DB
3510 Repairs & Maintenance						
CL 904 1 1187372 Repairs to Unit	Object Total:	Brady Trane Service, Inc	2/16	6,558.42		
	Object Total:			5,434.14 DB		11,992.56 DB
3515 Cleaning						
CL 907 1 Cleaning	Object Total:	AT YOUR SERVICES CLEANING	2/16	290.00		
	Account Total:			2,030.00 DB		2,320.00 DB
				17,561.69 DB		26,372.02 DB
	Fund Total:			47,860.20		87,308.66

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Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
February 2016

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3331 Dog Park Fund Donations						
CR 195 1	Batch #: 10127		2/16		200.00	
CR 198 1	Batch #: 10128		2/16		300.00	
				Account Total:	500.00	500.00 CR
3342 Facility Rental						
CL 888 1	Refund canceled field usage	GUSA Select North	2/16	48.12		
CR 194 1	Batch #: 10126		2/16		48.12	
CR 196 1	Batch #: 10127		2/16		37.50	
				Account Total:	85.62	11,189.86 CR
3343 Program Fees						
CR 192 1	Batch #: 10125		2/16		855.00	
CR 197 1	Batch #: 10127		2/16		5.00	
				Account Total:	860.00	3,855.00 CR
6200 Cultural and Recreation Expense						
1004 Salary-Other						
PR 160200 17	Payroll Expenditure		2/16	5,627.10		
PR 160201 16	Payroll Expenditure		2/16	5,587.10		
				Object Total:	11,214.20	102,676.30 DB
1008 Medicare Expense						
PR 160200 18	Employer Contributions		2/16	81.61		
PR 160201 17	Employer Contributions		2/16	81.02		
				Object Total:	162.63	1,489.04 DB
1009 Social Security Expense						
PR 160200 19	Employer Contributions		2/16	348.88		
PR 160201 18	Employer Contributions		2/16	346.40		
				Object Total:	695.28	6,365.93 DB
1010 Retirement Expense						
PR 160200 20	Employer Contributions		2/16	375.34		
PR 160201 19	Employer Contributions		2/16	372.66		
				Object Total:	748.00	6,795.27 DB
1011 Health/Dental/Vision						
PR 160200 21	Employer Contributions		2/16	1,425.00		
PR 160201 20	Employer Contributions		2/16	1,425.00		
				Object Total:	2,850.00	22,800.00 DB
1013 Life Insurance						
PR 160200 22	Employer Contributions		2/16	35.70		
PR 160201 21	Employer Contributions		2/16	35.70		
				Object Total:	71.40	571.20 DB
1015 Unemployment						
PR 160200 23	Employer Contributions		2/16	48.39		
PR 160201 22	Employer Contributions		2/16	48.04		
				Object Total:	96.43	445.99 DB

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Town of Oak Ridge
 Supplementary Schedule 3
 Modified Accrual Basis
 February 2016

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 160200 24	Employer Contributions		2/16	33.28		
PR 160201 23	Employer Contributions		2/16	33.28		
	Object Total:			66.56		532.48 DB
1017 457b Contribution						
PR 160200 25	Employer Contributions		2/16	131.11		
PR 160201 24	Employer Contributions		2/16	131.11		
	Object Total:			262.22		2,431.75 DB
3500 Operations and Maintenance						
CL 881 1	5014207 Maintenance on reelmaste	SMITH TURF & IRRIGATION	2/16	1,589.03		
CL 882 1	5019684 Filters	SMITH TURF & IRRIGATION	2/16	62.43		
CL 883 1	317441 Grounds Care	FARMERS FEED AND SEED	2/16	166.50		
CL 884 1	304017 Grounds Care	GREEN RESOURCE, LLC	2/16	275.00		
CL 889 1	0452655 Fencing Ties	BACON ATHLETICS	2/16	66.00		
CL 894 1	902243 Janitorial and Grounds C	LOWE'S	2/16	225.02		
CL 895 1	John Deer Landscapes	CARD SERVICES CENTER	2/16	236.90		
CL 895 2	Lunch for Cascades Work Day	CARD SERVICES CENTER	2/16	60.00		
CL 895 3	Auto Zone	CARD SERVICES CENTER	2/16	71.88		
CL 895 4	Yuckos-Janitorial Supp/Keys/3u	CARD SERVICES CENTER	2/16	567.50		
CL 895 6	Tractor Supply	CARD SERVICES CENTER	2/16	8.48		
CL 895 9	Tractor Supply	CARD SERVICES CENTER	2/16	34.99		
CL 895 10	James River Equip-Credit for R	CARD SERVICES CENTER	2/16	160.00	50.00	
CL 895 11	1009655993 Adams Oldcastle-curbstop	CARD SERVICES CENTER	2/16	3.75		
CL 895 12	Farmers Hardware	CARD SERVICES CENTER	2/16	70.02		
CL 895 16	Staples-Supplies	GREEN RESOURCE, LLC	2/16	909.95		
CL 898 1	305409 Grounds Care	DUKE ENERGY	2/16	216.88		
CL 902 1	1825631325 Restrooms @ Park	DUKE ENERGY	2/16	216.88		
CL 902 2	1172718634 Park Lights	DUKE ENERGY	2/16	446.89		
CL 902 3	2110782834 8326 Linville Rd	DUKE ENERGY	2/16	251.04		
CL 902 4	1902185606 8300 Linville Rd	DUKE ENERGY	2/16	236.20		
CL 902 5	1805724142 6231 Lisa Dr	DUKE ENERGY	2/16	155.56		
CL 902 6	1671346960 8326 Linville Rd	DUKE ENERGY	2/16	225.14		
CL 902 7	1454873624 6231 Lisa Dr	DUKE ENERGY	2/16	23.80		
CL 902 8	1725924357 Ampitheater	DUKE ENERGY	2/16	25.05		
CL 902 9	1819859193 6231 Lisa Dr	DUKE ENERGY	2/16	1,145.79		
CL 908 1	Equipment Repair/Maint	CLARK FARM SUPPLY INC.	2/16	674.14		
CL 909 1	36279 Equipment Repair/Maint	REDDICK EQUIPMENT CO OF NC	2/16	87.54		
	Object Total:			7,995.48	50.00	70,005.98 DB
3833 Contributions to Other Agencies						
CL 886 1	October-December	SENIOR RESOURCES OF GUILFO	2/16	1,270.00		
	Object Total:			867.00		2,137.00 DB
	Account Total:			190,868.74	50.00	216,250.94 DB
	Fund Total:			25,480.32	1,495.62	

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Town of Oak Ridge
 Supplementary Schedule 3
 Modified Accrual Basis
 February 2016

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
91	Capital Expenses					
6300	Capital Expenses					
5500	Capital Outlay-Equipment					
CL 892 1	Weave Posts/Jumps for Dogs	Terra Bound Solutions	2/16	4,098.00		9,236.99 DB
	Object Total:			4,098.00		9,236.99 DB
	Account Total:			4,098.00		9,236.99 DB
	Fund Total:			4,098.00	0.00	
	Grand Total:			77,438.52	88,804.28	

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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	2015/2016 Additions	2015/2016 Disposals	Total	Accumulated		
	7/1/2015				Depreciation as of 6/30/15	2015-2016 Depreciation	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	7,637.08	15,150.41
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	62,913.55	408,959.32
Park Equipment	750,837.15	9,617.00		760,454.15	263,588.36	51,615.75	315,204.11
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	20,472.00	0.00	7,076,239.01	1,156,187.68	190,977.38	1,347,165.06
					Est. Monthly		15,938.92

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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