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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 January 31, 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.

February 3, 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 January 31, 2016

ASSETS		
Current Assets		
BB&T Checking		428,438.37
Petty Cash		100.00
BB&T Money Market		330,484.61
Bank of OR Money Market		19,042.85
Wells Fargo Money Market		554,860.74
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		7,244.28
Total Current Assets		2,368,785.92
	Total Assets	**2,368,785.92**
LIABILITIES AND NET ASSETS		
Current Liabilities		
Unearned Revenue		3,348.00
Retirement Contributions Payable		3,241.10
FICA Tax Payable		1,771.58
FIT W/H Tax Payable		1,053.79
SIT W/H Tax Payable		903.35
Health Insurance Payable		83.05
457b Payable		1,721.06
Unemployment Payable		163.81
Total Current Liabilities		12,285.74
Other Liabilities		
Deferred Inflows of Resources		17,637.08
	Total Liabilities	29,922.82
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		45,918.41
	Total Fund Balance	2,338,863.10
TOTAL LIABILITIES AND FUND BALANCE		**2,368,785.92**

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

		January '16	July '15 - June '16
Revenues			
	ABC Store		
3325	ABC Distribution	52,504.00	88,206.00
	Total ABC Store	52,504.00	88,206.00
	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	0.00	5,425.07
	Total Interest	0.00	5,425.07
	Other Park Revenues		
3341	Special Events	0.00	619.21
3342	Facility Rental	130.00	11,152.36
3343	Program Fees	430.00	2,995.00
3344	User Fees	0.00	6,988.00
3345	Other Park Revenue - Other	0.00	893.00
	Total Other Park Revenues	560.00	22,647.57
	Planning and Zoning Fees		
3110	Planning and Zoning Fees	19,400.00	33,151.60
	Total Planning and Zoning	19,400.00	33,151.60
	Tax Receipts		
3210	Property Tax Receipts	90,359.53	673,986.16
3220	Excise Tax Receipts	0.00	0.00
3230	Sales Tax Receipts	17,533.37	135,950.24
3250	Solid Waste Disposal Tax Dist.	0.00	2,132.10
3261	Telecommunication Services	0.00	12,739.68
3262	Video Programming	0.00	33,138.77
3263	Cable Tax Receipts	0.00	5,014.60
3264	Electric Power	0.00	97,818.76
3265	Piped Natural Gas	0.00	71,610.28
	Total Tax Receipts	107,892.90	1,032,390.59
	Total Revenues	180,356.90	1,181,820.83
Expenditures			
	Administrative		
1001	Salaries	14,921.60	118,250.28
1008	Medicare Expense	183.20	1,482.47
1009	Social Security Expense	783.26	6,338.35
1010	Retirement Expense	941.92	7,493.96
1011	Health/Dental/Vision	5,646.78	39,527.46
1013	Life Insurance	103.32	723.24
1014	Worker Comp	0.00	914.92
1015	Unemployment	108.65	180.20
1016	Disability Insurance	80.36	562.52
1017	457b Contribution	555.62	4,433.36
1035	Property Taxes	0.00	632.76
1081	Accounting	2,025.00	44,242.42
1082	Consulting	298.25	3,744.00
1084	Animal Control	4,093.00	8,186.00
1090	Legal Fees	2,083.33	17,644.98
1091	Tax Collection Fees	0.00	4,097.00
1095	Well Monitoring	0.00	5,000.00
2610	Office Supplies	40.97	1,518.79

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

		January '16	July '15 - June '16
2611	Postage and Delivery	8.60	176.53
3100	Travel	0.00	0.00
3101	Travel-Administrative	0.00	1,099.72
3120	Mileage Reimbursement	234.81	943.05
3150	Education	0.00	1,045.00
3210	Communications	574.50	2,800.17
3320	Web Hosting Fees	0.00	700.00
3700	Advertising	429.96	2,908.30
3950	Dues and Subscriptions	0.00	19,639.38
3960	Bank and Merchant Fees	0.00	239.00
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	0.00	139.50
4300	Equipment Lease	148.96	1,095.90
4500	Liability Insurance	0.00	5,695.03
	Total Administrative	33,262.09	302,656.09
	Building and Grounds		
1083	Security Monitoring	0.00	150.00
2110	Furnishings	0.00	128.59
3310	Electricity	1,791.20	10,097.55
3510	Repairs & Maintenance	966.00	5,434.14
3515	Cleaning	290.00	2,030.00
	Total Building and Ground	3,047.20	17,840.28
	Cultural and Recreation Expense		
1004	Salary-Other	11,364.20	91,462.10
1008	Medicare Expense	164.80	1,326.41
1009	Social Security Expense	704.58	5,670.65
1010	Retirement Expense	758.01	6,047.27
1011	Health/Dental/Vision	2,850.00	19,950.00
1013	Life Insurance	71.40	499.80
1014	Worker Comp	0.00	3,204.05
1015	Unemployment	97.73	349.56
1016	Disability Insurance	66.56	465.92
1017	457b Contribution	262.22	2,169.53
3500	Operations and Maintenance	8,047.65	62,060.50
3833	Contributions to Other Agencies	0.00	867.00
3981	Special Events	276.02	1,837.11
3982	Dog Park Expense	0.00	0.00
4500	Liability Insurance	0.00	5,695.02
7110	Debt Service	1,010,445.39	1,010,445.39
	Total Cultural and Recreation	1,035,108.56	1,212,050.31
	Capital Expense		
5210	Capital Exp - GIS, Computer, etc	0.00	495.00
5500	Capital Outlay-Equipment	3,409.00	5,138.99
5510	Capital Exp - Sign	0.00	0.00
5700	Capital Outlay-Land and Improvements	14,825.00	339,813.88
	Total Capital Expense	18,234.00	345,447.87
	Total Expenditures	1,089,651.85	1,877,994.55
	Net Revenue	-909,294.95	-696,173.72

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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 January 31, 2016

BB&T	
Checking/Savings	
BB&T Checking	428,438.37
BB&T Money Market	330,484.61
Total Checking/Savings	758,922.98

Bank of Oak Ridge	
Checking/Savings	
Bank Of OR Money Market	19,042.85
Total Checking/Savings	19,042.85

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	554,860.74
Total Checking/Savings	554,860.74

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

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
10 General Fund						
3000						
3110	Planning and Zoning Fees	19,400.00	33,151.60	12,000.00	-21,151.60	276 %
3210	Property Tax Receipts	90,359.53	673,986.16	730,000.00	56,013.84	92 %
3230	Sales Tax Receipts	17,533.37	135,950.24	180,000.00	44,049.76	76 %
3250	Solid Waste Disposal Tax Dist.	0.00	2,132.10	3,500.00	1,367.90	61 %
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	0.00	5,014.60	11,500.00	6,485.40	44 %
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	52,504.00	88,206.00	78,000.00	-10,206.00	113 %
3831	Interest Earnings	0.00	5,425.07	8,000.00	2,574.93	68 %
	Account Group Total:	**179,796.90**	**1,159,173.26**	**1,275,000.00**	**115,826.74**	**91 %**
	Fund Total:	**179,796.90**	**1,159,173.26**	**1,275,000.00**	**115,826.74**	**91 %**
15 Cultural & Recreation Fund						
3000						
3341	Special Events	0.00	619.21	0.00	-619.21	** %
3342	Facility Rental	130.00	11,152.36	0.00	-11,152.36	** %
3343	Program Fees	430.00	2,995.00	0.00	-2,995.00	** %
3344	User Fees	0.00	6,988.00	0.00	-6,988.00	** %
3345	Other Park Revenue - Other	0.00	893.00	38,150.00	37,257.00	2 %
	Account Group Total:	**560.00**	**22,647.57**	**38,150.00**	**15,502.43**	**59 %**
	Fund Total:	**560.00**	**22,647.57**	**38,150.00**	**15,502.43**	**59 %**
	Grand Total:	**180,356.90**	**1,181,820.83**	**1,313,150.00**	**131,329.17**	**90 %**

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

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	14,921.60	118,250.28	193,290.00	193,290.00	75,039.72	62 %
1008 Medicare Expense	183.20	1,482.47	3,150.00	3,150.00	1,667.53	47 %
1009 Social Security Expense	783.26	6,338.35	12,600.00	12,600.00	6,261.65	50 %
1010 Retirement Expense	941.92	7,493.96	12,600.00	12,600.00	5,106.04	59 %
1011 Health/Dental/Vision	5,646.78	39,527.46	63,000.00	63,000.00	23,472.54	63 %
1013 Life Insurance	103.32	723.24	1,000.00	1,000.00	276.76	72 %
1014 Worker Comp	0.00	914.92	1,400.00	1,400.00	485.08	65 %
1015 Unemployment	108.65	180.20	840.00	840.00	659.80	21 %
1016 Disability Insurance	80.36	562.52	528.00	528.00	-34.52	107 %
1017 457b Contribution	555.62	4,433.36	7,000.00	7,000.00	2,566.64	63 %
1035 Property Taxes	0.00	632.76	720.00	720.00	87.24	88 %
1081 Accounting	2,025.00	44,242.42	62,000.00	62,000.00	17,757.58	71 %
1082 Consulting	298.25	3,744.00	30,000.00	30,000.00	26,256.00	12 %
1084 Animal Control	4,093.00	8,186.00	15,300.00	15,300.00	7,114.00	54 %
1090 Legal Fees	2,083.33	17,644.98	48,000.00	48,000.00	30,355.02	37 %
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	40.97	1,518.79	3,500.00	3,500.00	1,981.21	43 %
2611 Postage and Delivery	8.60	176.53	500.00	500.00	323.47	35 %
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	234.81	943.05	1,500.00	1,500.00	556.95	63 %
3150 Education	0.00	1,045.00	4,000.00	4,000.00	2,955.00	26 %
3210 Communications	574.50	2,800.17	6,000.00	6,000.00	3,199.83	47 %
3320 Web Hosting Fees	0.00	700.00	1,000.00	1,000.00	300.00	70 %
3700 Advertising	429.96	2,908.30	3,000.00	3,000.00	91.70	97 %
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	239.00	1,000.00	1,000.00	761.00	24 %
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 Conversion	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
4240 Planning & Zoning Board	0.00	139.50	2,000.00	2,000.00	1,860.50	7 %
4300 Equipment Lease	148.96	1,095.90	2,000.00	2,000.00	904.10	55 %
4500 Liability Insurance	0.00	5,695.03	7,800.00	7,800.00	2,104.97	73 %
Account Total:	**33,262.09**	**302,656.09**	**530,728.00**	**534,828.00**	**232,171.91**	**57 %**
Account Group Total:	**33,262.09**	**302,656.09**	**530,728.00**	**534,828.00**	**232,171.91**	**57 %**
5000 Building and Grounds						
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	1,791.20	10,097.55	18,000.00	18,000.00	7,902.45	56 %
3510 Repairs & Maintenance	966.00	5,434.14	6,000.00	6,000.00	565.86	91 %
3515 Cleaning	290.00	2,030.00	4,200.00	4,200.00	2,170.00	48 %

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

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 General Fund						
Account Total:	**3,047.20**	**17,840.28**	**30,800.00**	**30,800.00**	**12,959.72**	**58 %**
Account Group Total:	**3,047.20**	**17,840.28**	**30,800.00**	**30,800.00**	**12,959.72**	**58 %**
Fund Total:	**36,309.29**	**320,496.37**	**561,528.00**	**565,628.00**	**245,131.63**	**57 %**
15 Cultural & Recreation Fund						
6000						
6200 Cultural and Recreation Expense						
1004 Salary-Other	11,364.20	91,462.10	149,940.00	149,940.00	58,477.90	61 %
1008 Medicare Expense	164.80	1,326.41	2,520.00	2,520.00	1,193.59	53 %
1009 Social Security Expense	704.58	5,670.65	9,450.00	9,450.00	3,779.35	60 %
1010 Retirement Expense	758.01	6,047.27	10,080.00	10,080.00	4,032.73	60 %
1011 Health/Dental/Vision	2,850.00	19,950.00	48,800.00	48,800.00	28,850.00	41 %
1013 Life Insurance	71.40	499.80	800.00	800.00	300.20	62 %
1014 Worker Comp	0.00	3,204.05	4,400.00	4,400.00	1,195.95	73 %
1015 Unemployment	97.73	349.56	1,000.00	1,000.00	650.44	35 %
1016 Disability Insurance	66.56	465.92	792.00	792.00	326.08	59 %
1017 457b Contribution	262.22	2,169.53	4,000.00	4,000.00	1,830.47	54 %
3500 Operations and Maintenance	8,047.65	62,060.50	114,695.00	114,695.00	52,634.50	54 %
3833 Contributions to Other Agencies	0.00	867.00	7,000.00	7,000.00	6,133.00	12 %
3981 Special Events	276.02	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	1,010,445.39	1,010,445.39	150,000.00	1,010,445.39	0.00	100 %
Account Total:	**1,035,108.56**	**1,212,050.31**	**519,277.00**	**1,379,722.39**	**167,672.08**	**88 %**
Account Group Total:	**1,035,108.56**	**1,212,050.31**	**519,277.00**	**1,379,722.39**	**167,672.08**	**88 %**
Fund Total:	**1,035,108.56**	**1,212,050.31**	**519,277.00**	**1,379,722.39**	**167,672.08**	**88 %**
91 Capital Expenses						
6000						
6300 Capital Expenses						
5200 Data Processing	0.00	495.00	0.00	495.00	0.00	100 %
5500 Capital Outlay-Equipment	3,409.00	5,138.99	15,287.00	15,287.00	10,148.01	34 %
5700 Capital Outlay-Land and Improvements	14,825.00	339,813.88	0.00	336,434.11	-3,379.77	101 %
Account Total:	**18,234.00**	**345,447.87**	**15,287.00**	**352,216.11**	**6,768.24**	**98 %**
Account Group Total:	**18,234.00**	**345,447.87**	**15,287.00**	**352,216.11**	**6,768.24**	**98 %**
Fund Total:	**18,234.00**	**345,447.87**	**15,287.00**	**352,216.11**	**6,768.24**	**98 %**
Grand Total:	**1,089,651.85**	**1,877,994.55**	**1,096,092.00**	**2,297,566.50**	**419,571.95**	**82 %**

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3110 Planning and Zoning Fees						
CR 187 1	Batch #: 10120		1/16		3,200.00	
CR 190 1	Batch #: 10123		1/16		16,200.00	
	Account Total:		**13,751.60 CR**		**19,400.00**	**33,151.60 CR**
3210 Property Tax Receipts						
RV 171 1	Property Tax		1/16		84,836.69	
RV 171 2	Tax N Tags		1/16		5,522.84	
	Account Total:		**583,626.63 CR**		**90,359.53**	**673,986.16 CR**
3230 Sales Tax Receipts						
RV 173 1	Sales and Use Tax		1/16		17,533.37	
	Account Total:		**118,416.87 CR**		**17,533.37**	**135,950.24 CR**
3325 ABC Distribution						
CR 188 1	Batch #: 10121		1/16		52,504.00	
	Account Total:		**35,702.00 CR**		**52,504.00**	**88,206.00 CR**
4100 Administrative						
1001 Salary-Governing Body						
PR 160100 3	Payroll Expenditure					
1002 Salary-Town Administrator						
PR 160100 4	Payroll Expenditure					
PR 160104 3	Payroll Expenditure					
1003 Salary-Town Clerk						
PR 160100 5	Payroll Expenditure					
PR 160104 4	Payroll Expenditure					
1005 Salary-Planning Director						
PR 160100 6	Payroll Expenditure					
PR 160104 5	Payroll Expenditure	January Administrative Salary Total		14,921.60		
1008 Medicare Expense						
PR 160100 7	Employer Contributions		1/16	97.40		
PR 160104 6	Employer Contributions		1/16	85.80		
	Object Total:		**1,299.27 DB**	**183.20**		**1,482.47 DB**
1009 Social Security Expense						
PR 160100 8	Employer Contributions		1/16	416.43		
PR 160104 7	Employer Contributions		1/16	366.83		
	Object Total:		**5,555.09 DB**	**783.26**		**6,338.35 DB**

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1010 Retirement Expense						
PR 160100 9	Employer Contributions		1/16	470.96		
PR 160104 8	Employer Contributions		1/16	470.96		
	Object Total:		6,552.04 DB	941.92		7,493.96 DB
1011 Health/Dental/Vision						
PR 160100 10	Employer Contributions		1/16	2,823.39		
PR 160104 9	Employer Contributions		1/16	2,823.39		
	Object Total:		33,880.68 DB	5,646.78		39,527.46 DB
1013 Life Insurance						
PR 160100 11	Employer Contributions		1/16	51.66		
PR 160104 10	Employer Contributions		1/16	51.66		
	Object Total:		619.92 DB	103.32		723.24 DB
1015 Unemployment						
JV 81 3	Adjust Unempl Exp to Actual		1/16		10,756.05	
PR 160100 12	Employer Contributions		1/16	5,776.35		
PR 160104 11	Employer Contributions		1/16	5,088.35		
	Object Total:		71.55 DB	10,864.70	10,756.05	180.20 DB
1016 Disability Insurance						
PR 160100 13	Employer Contributions		1/16	40.18		
PR 160104 12	Employer Contributions		1/16	40.18		
	Object Total:		482.16 DB	80.36		562.52 DB
1017 457b Contribution						
PR 160100 14	Employer Contributions		1/16	277.81		
PR 160104 13	Employer Contributions		1/16	277.81		
	Object Total:		3,877.74 DB	555.62		4,433.36 DB
1081 Accounting						
CL 839 1 34356	December	SAMUEL K. ANDERS, CPA, MSA	1/16	2,025.00		
	Object Total:		42,217.42 DB	2,025.00		44,242.42 DB
1082 Consulting						
CL 842 1 1005	Administrative Fee	GUILFORD COUNTY	1/16	10.00		
CL 860 1	Services 10/15-12/15	GUILFORD COUNTY EMERGENCY	1/16	288.25		
	Object Total:		3,445.75 DB	298.25		3,744.00 DB
1084 Animal Control						
CL 854 1 103944	Animal Control Quarterly	GUILFORD COUNTY	1/16	4,093.00		
	Object Total:		4,093.00 DB	4,093.00		8,186.00 DB
1090 Legal Fees						
CL 840 1 15120	December	SPARROW DENNIS & MEDLIN,	1/16	2,083.33		
	Object Total:		15,561.65 DB	2,083.33		17,644.98 DB
2610 Office Supplies						
CL 870 3	Lowes Fds Water	CARD SERVICES CENTER	1/16	20.97		
CL 870 11	Wells Trophy	CARD SERVICES CENTER	1/16	20.00		
	Object Total:		1,477.82 DB	40.97		1,518.79 DB
2611 Postage and Delivery						
CL 858 3	Postage	SANDRA SMITH	1/16	8.60		
	Object Total:		167.93 DB	8.60		176.53 DB
3120 Mileage Reimbursement						
CL 852 1	Mileage Reimbursement	SPENCER SULLIVAN	1/16	98.28		
CL 857 1	Mileage Reimb	SANDRA SMITH	1/16	136.53		
	Object Total:		708.24 DB	234.81		943.05

DB

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
3210 Communications						
CL 862 1 38112	Email Service for 2016	AVENET, LLC	1/16	250.00		
CL 866 1 1211208		NORTH STATE	1/16	324.50		
	Object Total:		2,225.67 DB	574.50		2,800.17 DB
3700 Advertising						
CL 846 2 120815C5	Public Notice Ad	NORTHWEST OBSERVER	1/16	84.00		
CL 848 1 4003106		NEWS & RECORD	1/16	345.96		
	Object Total:		2,478.34 DB	429.96		2,908.30 DB
4300 Equipment Lease						
CL 865 1 222449		Modern Impressions	1/16	28.15		
CL 869 1 18152554	Copier Lease	MODERN IMPRESSIONS	1/16	120.81		
	Object Total:		946.94 DB	148.96		1,095.90 DB
	Account Total:		228,989.89 DB	44,018.14	10,756.05	262,251.98 DB
5000 Building and Grounds						
3310 Electricity						
CL 855 1 4501 Peeples Rd		DUKE ENERGY	1/16	24.55		
CL 855 2 3100 Oak Ridge Road		DUKE ENERGY	1/16	27.95		
CL 867 1 2029820773 Town Hall		DUKE ENERGY	1/16	1,711.76		
CL 878 1 1897059962 1611 Oak Ridge Road		DUKE ENERGY	1/16	26.94		
	Object Total:		8,306.35 DB	1,791.20		10,097.55 DB
3510 Repairs & Maintenance						
CL 853 1 Plant Maintenance		SEDGEFIELD INTERIOR LANDSC	1/16	81.00		
CL 859 1 20857	Pest Control 2/16-1/17	KALLAM EXTERMINATORS, INC.	1/16	804.00		
CL 872 1 254277	February Maintenance	SEDGEFIELD INTERIOR LANDSC	1/16	81.00		
	Object Total:		4,468.14 DB	966.00		5,434.14 DB
3515 Cleaning						
CL 868 1 373292		AT YOUR SERVICES CLEANING	1/16	290.00		
	Object Total:		1,740.00 DB	290.00		2,030.00 DB
	Account Total:		14,514.49 DB	3,047.20		17,561.69 DB
	Fund Total:			47,065.34	190,552.95	

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January 2016

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3342 Facility Rental						
CR 189 1	Batch #: 10122		1/16		100.00	
CR 191 1	Batch #: 10124		1/16		30.00	
	Account Total:		**11,022.36 CR**		**130.00**	**11,152.36 CR**
3343 Program Fees						
CR 186 1	Batch #: 10119		1/16		430.00	
	Account Total:		**2,565.00 CR**		**430.00**	**2,995.00 CR**
6200 Cultural and Recreation Expense						
1004 Salary-Other						
PR 160100 17	Payroll Expenditure		1/16	5,702.10		
PR 160104 16	Payroll Expenditure		1/16	5,662.10		
	Object Total:		**80,097.90 DB**	**11,364.20**		**91,462.10 DB**
1008 Medicare Expense						
PR 160100 18	Employer Contributions		1/16	82.69		
PR 160104 17	Employer Contributions		1/16	82.11		
	Object Total:		**1,161.61 DB**	**164.80**		**1,326.41 DB**
1009 Social Security Expense						
PR 160100 19	Employer Contributions		1/16	353.53		
PR 160104 18	Employer Contributions		1/16	351.05		
	Object Total:		**4,966.07 DB**	**704.58**		**5,670.65 DB**
1010 Retirement Expense						
PR 160100 20	Employer Contributions		1/16	380.34		
PR 160104 19	Employer Contributions		1/16	377.67		
	Object Total:		**5,289.26 DB**	**758.01**		**6,047.27 DB**
1011 Health/Dental/Vision						
PR 160100 21	Employer Contributions		1/16	1,425.00		
PR 160104 20	Employer Contributions		1/16	1,425.00		
	Object Total:		**17,100.00 DB**	**2,850.00**		**19,950.00 DB**
1013 Life Insurance						
PR 160100 22	Employer Contributions		1/16	35.70		
PR 160104 21	Employer Contributions		1/16	35.70		
	Object Total:		**428.40 DB**	**71.40**		**499.80 DB**
1015 Unemployment						
JV 81 4	Adjust Unempl Exp to Actual		1/16		9,675.47	
PR 160100 23	Employer Contributions		1/16	4,903.80		
PR 160104 22	Employer Contributions		1/16	4,869.40		
	Object Total:		**251.83 DB**	**9,773.20**	**9,675.47**	**349.56 DB**
1016 Disability Insurance						
PR 160100 24	Employer Contributions		1/16	33.28		
PR 160104 23	Employer Contributions		1/16	33.28		
	Object Total:		**399.36 DB**	**66.56**		**465.92 DB**
1017 457b Contribution						
PR 160100 25	Employer Contributions		1/16	131.11		
PR 160104 24	Employer Contributions		1/16	131.11		
	Object Total:		**1,907.31 DB**	**262.22**		**2,169.53**

DB

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

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	838	1	4000183	QUALITY OIL COMPANY	1/16	204.27		
CL	843	1	6076 Replace Two Photocells	OAK RIDGE ELECTRIC, INC	1/16	145.00		
CL	845	1	1 Repairs	IRA LANDIS	1/16	90.00		
CL	847	1	173223 Replacement Slats for Be	Kay Park Recreation	1/16	868.00		
CL	851	1	Park Expenses	LOWE'S	1/16	417.84		
CL	858	1	Park Expenses	SANDRA SMITH	1/16	73.21		
CL	861	1	57444331 Equipment Rental	SUNBELT RENTALS	1/16	1,350.30		
CL	864	2	Mulch	TRIAD MULCH SUPPLY, INC	1/16	705.00		
CL	870	1	Pizza Hut Lunch for Cascades	CARD SERVICES CENTER	1/16	56.70		
CL	870	2	Lowes Fds Drinks Cascades	CARD SERVICES CENTER	1/16	15.77		
CL	870	7	Tractor Supply	CARD SERVICES CENTER	1/16	9.99		
CL	870	9	Advance Auto	CARD SERVICES CENTER	1/16	120.99		
CL	870	10	Tractor Supply	CARD SERVICES CENTER	1/16	259.97		
CL	870	12	Lowes Goods	CARD SERVICES CENTER	1/16	14.48		
CL	870	13	Rogue Hoe Dist-Tools	CARD SERVICES CENTER	1/16	289.61		
CL	871	1	4000183	QUALITY OIL COMPANY	1/16	231.21		
CL	873	1	6131 Ballasts for restrooms	OAK RIDGE ELECTRIC, INC	1/16	144.00		
CL	874	1	0147-0 Paint for Restrooms	SHERWIN-WILLIAMS	1/16	49.47		
CL	875	1	1725924357 Ampitheater	DUKE ENERGY	1/16	24.92		
CL	875	2	1825631325 Restrooms	DUKE ENERGY	1/16	331.96		
CL	875	3	1819859193 6231 Lisa Dr	DUKE ENERGY	1/16	1,142.05		
CL	875	4	1902185606 8300 Linville Rd	DUKE ENERGY	1/16	155.77		
CL	875	5	2110782834 8326 Linville Rd	DUKE ENERGY	1/16	266.12		
CL	875	6	1805724142 6231 Lisa Dr	DUKE ENERGY	1/16	139.01		
CL	875	7	1454873624 6231 Lisa Dr	DUKE ENERGY	1/16	23.03		
CL	875	8	1671346960 8326 Linville Rd	DUKE ENERGY	1/16	189.40		
CL	875	9	1172718634 6231 Lisa Dr-Lights	DUKE ENERGY	1/16	446.89		
CL	877	1	134293 Janitorial Supplies	TARHEEL PAPER & SUPPLY CO	1/16	290.52		
RV	179	1	ORYA Reimb for Lights		1/16		7.83	
			Object Total:		**54,012.85 DB**	**8,055.48**	**7.83**	**62,060.50 DB**
3981 Special Events								
CL	846	1	120815C5 Luminary Event	NORTHWEST OBSERVER	1/16	35.00		
CL	858	2	Ecycle Event Expenses	SANDRA SMITH	1/16	7.00		
CL	864	1	Sand for Luminaries	TRIAD MULCH SUPPLY, INC	1/16	149.00		
CL	870	4	Lowes Fds Lumniary Water/Bags	CARD SERVICES CENTER	1/16	9.95		
CL	870	5	Dollar Tree Luminary Lighters	CARD SERVICES CENTER	1/16	25.00		
CL	870	6	Tractor Supply	CARD SERVICES CENTER	1/16	9.99		
CL	870	8	Sams Club-Hot Chocolate	CARD SERVICES CENTER	1/16	40.08		
			Object Total:		**1,561.09 DB**	**276.02**		**1,837.11 DB**
7110 Debt Service								
CL	849	1	9933002842 Payoff Park Loan	BB&T GOVERNMENTAL FINANCE	1/16	1010,445.39		
			Object Total:			**1010,445.39**		**1010,445.39 DB**
			Account Total:		**167,175.68 DB**	**1044,791.86**	**9,683.30**	**1202,284.24 DB**
			Fund Total:			**1044,791.86**	**10,243.30**	

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Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
January 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 876 1 5013593	Slicer Shaft for Aerivat	SMITH TURF & IRRIGATION	1/16	3,409.00		
	Object Total:		1,729.99 DB	3,409.00		5,138.99 DB
5700 Capital Outlay-Land and Improvements						
CL 841 1	20150008-0 Final Payment - Phase II	R.P. MURRAY, INC.	1/16	14,825.00		
	Object Total:		324,988.88 DB	14,825.00		339,813.88 DB
	Account Total:		326,718.87 DB	18,234.00		344,952.87 DB
	Fund Total:			18,234.00	0.00	
	Grand Total:			1110,091.20	200,796.25	

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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	7,623.33	15,136.66
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	62,855.99	408,901.76
Park Equipment	750,837.15	5,519.00		756,356.15	263,588.36	51,503.56	315,091.92
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	16,374.00	0.00	7,072,141.01	1,156,187.68	190,793.88	1,346,981.56
					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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