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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 March 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.

April 5, 2016

Town of Oak Ridge
Balance Sheet
Modified Accrual Basis
As of March 31, 2016

ASSETS

Current Assets

BB&T Checking	478,129.56
Petty Cash	100.00
BB&T Money Market	330,728.50
Bank of OR Money Market	19,055.59
Wells Fargo Money Market	2,567.99
Bank of NC Money Market	552,650.51
CD-Bank of NC 09182016	506,795.99
CD-Bank of NC 08202016	504,863.60
Ad Valorem Tax Receivable	17,637.08
Sales Tax Refund Receivable	8,006.66
Total Current Assets	2,420,535.48

Total Assets **2,420,535.48**

LIABILITIES AND NET ASSETS

Current Liabilities

Unearned Revenue	3,348.00
Retirement Contributions Payable	3,205.66
FICA Tax Payable	0.00
FIT W/H Tax Payable	0.00
SIT W/H Tax Payable	447.35
Health Insurance Payable	83.05
457b Payable	1,721.06
Unemployment Payable	572.83
Total Current Liabilities	9,377.95

Other Liabilities

Deferred Inflows of Resources	17,637.08
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Total Liabilities 27,015.03

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	100,575.76
Total Fund Balance	2,393,520.45

TOTAL LIABILITIES AND FUND BALANCE **2,420,535.48**

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

		March '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	695.00	1,195.00
	Total Dog Park Fund Donations	695.00	1,195.00
	Interest		
3831	Interest Earnings	338.09	6,727.06
	Total Interest	338.09	6,727.06
	Other Park Revenues		
3341	Special Events	0.00	619.21
3342	Facility Rental	1,087.00	12,276.86
3343	Program Fees	757.00	4,612.00
3344	User Fees	0.00	6,988.00
3345	Other Park Revenue - Other	0.00	893.00
	Total Other Park Revenues	1,844.00	25,389.07
	Planning and Zoning Fees		
3110	Planning and Zoning Fees	5,535.10	38,686.70
	Total Planning and Zoning	5,535.10	38,686.70
	Tax Receipts		
3210	Property Tax Receipts	13,545.88	752,704.77
3220	Excise Tax Receipts	0.00	0.00
3230	Sales Tax Receipts	22,142.69	176,360.99
3250	Solid Waste Disposal Tax Dist.	0.00	3,285.66
3261	Telecommunication Services	3,357.20	16,096.88
3262	Video Programming	14,907.38	48,046.15
3263	Cable Tax Receipts	0.00	7,728.91
3264	Electric Power	48,826.71	146,645.47
3265	Piped Natural Gas	3,479.48	75,089.76
	Total Tax Receipts	106,259.34	1,225,958.59
	Total Revenues	114,671.53	1,386,162.42
Expenditures			
	Administrative		
1001	Salaries	14,921.60	148,093.48
1008	Medicare Expense	183.20	1,848.87
1009	Social Security Expense	783.26	7,904.87
1010	Retirement Expense	941.92	9,377.80
1011	Health/Dental/Vision	5,646.78	50,821.02
1013	Life Insurance	103.32	929.88
1014	Worker Comp	0.00	914.92
1015	Unemployment	108.64	397.48
1016	Disability Insurance	80.36	723.24
1017	457b Contribution	555.62	5,544.60
1035	Property Taxes	0.00	632.76
1081	Accounting	2,131.50	49,597.20
1082	Consulting	4,250.00	11,119.00
1084	Animal Control	0.00	8,186.00
1090	Legal Fees	6,133.33	25,861.64
1091	Tax Collection Fees	0.00	4,097.00
1095	Well Monitoring	0.00	5,000.00
2610	Office Supplies	337.23	1,888.09

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

		February '16	July '15 - June '16
2611	Postage and Delivery	0.00	232.27
3100	Travel	0.00	0.00
3101	Travel-Administrative	0.00	1,246.14
3120	Mileage Reimbursement	0.00	1,321.37
3150	Education	0.00	1,540.00
3210	Communications	324.50	3,829.42
3320	Web Hosting Fees	0.00	1,300.00
3700	Advertising	0.00	3,250.14
3950	Dues and Subscriptions	100.00	19,739.38
3960	Bank and Merchant Fees	0.00	331.50
3970	Elections	0.00	4,101.25
3990	Miscellaneous	0.00	117.39
4210	Board of Adjustments	0.00	100.00
4220	Historical Committee	431.10	1,415.51
4230	Ordinance Conversion	0.00	0.00
4240	Planning Board	0.00	464.50
4300	Equipment Lease	238.70	1,447.77
4500	Liability Insurance	340.00	6,035.03
	Total Administrative	37,611.06	379,409.52
Building and Grounds			
1083	Security Monitoring	75.00	225.00
2110	Furnishings	0.00	128.59
3310	Electricity	1,947.05	14,006.51
3510	Repairs & Maintenance	181.00	12,173.56
3515	Cleaning	0.00	2,320.00
	Total Building and Ground	2,203.05	28,853.66
Cultural and Recreation Expense			
1004	Salary-Other	11,084.20	113,760.50
1008	Medicare Expense	160.75	1,649.79
1009	Social Security Expense	687.22	7,053.15
1010	Retirement Expense	739.33	7,534.60
1011	Health/Dental/Vision	2,850.00	25,650.00
1013	Life Insurance	71.40	642.60
1014	Worker Comp	0.00	3,204.05
1015	Unemployment	95.31	541.30
1016	Disability Insurance	66.56	599.04
1017	457b Contribution	262.22	2,693.97
3500	Operations and Maintenance	9,044.38	79,050.36
3833	Contributions to Other Agencies	0.00	2,137.00
3981	Special Events	170.70	2,007.81
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	25,232.07	1,262,664.58
Capital Expense			
5210	Capital Exp - GIS, Computer, etc	0.00	495.00
5500	Capital Outlay-Equipment	0.00	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	0.00	349,545.87
	Total Expenditures	65,046.18	2,020,473.63
	Net Revenue	49,625.35	-634,311.21

**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 March 31, 2016**

BB&T	
Checking/Savings	
BB&T Checking	478,129.56
BB&T Money Market	330,728.50
Total Checking/Savings	808,858.06

Bank of Oak Ridge	
Checking/Savings	
Bank Of OR Money Market	19,055.59
Total Checking/Savings	19,055.59

Bank of North Carolina	
Checking/Savings	
Bank of NC Money Market	552,650.51
CD-Bank of NC 09182016	506,795.99
CD-Bank of NC 08202016	504,863.60
Total Checking/Savings	1,564,310.10

Wells Fargo	
Checking/Savings	
Wells Fargo Money Market	2,567.99
Total Checking/Savings	2,567.99

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

Fund	Account	Received			Revenue To Be Received	% Received
		Current Month	Received YTD	Estimated Revenue		
10 General Fund						
3000						
3110	Planning and Zoning Fees	5,535.10	38,686.70	12,000.00	-26,686.70	322 %
3210	Property Tax Receipts	13,545.88	752,704.77	730,000.00	-22,704.77	103 %
3230	Sales Tax Receipts	22,142.69	176,360.99	180,000.00	3,639.01	98 %
3250	Solid Waste Disposal Tax Dist.	0.00	3,285.66	3,500.00	214.34	94 %
3261	Telecommunication Services	3,357.20	16,096.88	22,000.00	5,903.12	73 %
3262	Video Programming	14,907.38	48,046.15	66,000.00	17,953.85	73 %
3263	Cable Tax Receipts	0.00	7,728.91	11,500.00	-3,771.09	67 %
3264	Electric Power	48,826.71	146,645.47	160,000.00	13,354.53	92 %
3265	Piped Natural Gas	3,479.48	75,089.76	4,000.00	-71,089.76	*** %
3325	ABC Distribution	0.00	88,206.00	78,000.00	-10,206.00	113 %
3831	Interest Earnings	338.09	6,727.06	8,000.00	1,272.94	84 %
	Account Group Total:	112,132.53	1,359,578.35	1,275,000.00	-84,578.35	107 %
	Fund Total:	112,132.53	1,359,578.35	1,275,000.00	-84,578.35	107 %
15 Cultural & Recreation Fund						
3000						
3331	Dog Park Fund Donations	695.00	1,195.00	0.00	-1,195.00	** %
3341	Special Events	0.00	619.21	0.00	-619.21	** %
3342	Facility Rental	1,087.00	12,276.86	0.00	-12,276.86	** %
3343	Program Fees	757.00	4,612.00	0.00	-4,612.00	** %
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:	2,539.00	26,584.07	38,150.00	11,565.93	70 %
	Fund Total:	2,539.00	26,584.07	38,150.00	11,565.93	70 %
	Grand Total:	114,671.53	1,386,162.42	1,313,150.00	-73,012.42	106 %

See Accountant's Compilation Report

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

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	%
10 General Fund						
4000 OPERATING EXPENSES						
4100 Administrative						
Administrative Salary Total	14,921.60	148,093.48	193,290.00	193,290.00	45,196.52	77 %
1008 Medicare Expense	183.20	1,848.87	3,150.00	3,150.00	1,301.13	59 %
1009 Social Security Expense	783.26	7,904.87	12,600.00	12,600.00	4,695.13	63 %
1010 Retirement Expense	941.92	9,377.80	12,600.00	12,600.00	3,222.20	74 %
1011 Health/Dental/Vision	5,646.78	50,821.02	63,000.00	63,000.00	12,178.98	81 %
1013 Life Insurance	103.32	929.88	1,000.00	1,000.00	70.12	93 %
1014 Worker Comp	0.00	914.92	1,400.00	1,400.00	485.08	65 %
1015 Unemployment	108.64	397.48	840.00	840.00	442.52	47 %
1016 Disability Insurance	80.36	723.24	528.00	528.00	-195.24	137 %
1017 457b Contribution	555.62	5,544.60	7,000.00	7,000.00	1,455.40	79 %
1035 Property Taxes	0.00	632.76	720.00	720.00	87.24	88 %
1081 Accounting	2,131.50	49,597.20	62,000.00	62,000.00	12,402.80	80 %
1082 Consulting	4,250.00	11,119.00	30,000.00	30,000.00	18,881.00	37 %
1084 Animal Control	0.00	8,186.00	15,300.00	15,300.00	7,114.00	54 %
1090 Legal Fees	6,133.33	25,861.64	48,000.00	48,000.00	22,138.36	54 %
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	337.23	1,888.09	3,500.00	3,500.00	1,611.91	54 %
2611 Postage and Delivery	0.00	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	0.00	1,246.14	2,000.00	2,000.00	753.86	62 %
3120 Mileage Reimbursement	0.00	1,321.37	1,500.00	1,500.00	178.63	88 %
3150 Education	0.00	1,540.00	4,000.00	4,000.00	2,460.00	39 %
3210 Communications	324.50	3,829.42	6,000.00	6,000.00	2,170.58	64 %
3320 Web Hosting Fees	0.00	1,300.00	1,000.00	1,000.00	-300.00	130 %
3700 Advertising	0.00	3,250.14	3,000.00	3,000.00	-250.14	108 %
3950 Dues and Subscriptions	100.00	19,739.38	16,000.00	20,100.00	360.62	98 %
3960 Bank and Merchant Fees	0.00	331.50	1,000.00	1,000.00	668.50	33 %
3970 Elections	0.00	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	431.10	1,415.51	12,000.00	12,000.00	10,584.49	12 %
4230 Ordinance Conversion	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
4240 Planning & Zoning Board	0.00	464.50	2,000.00	2,000.00	1,535.50	23 %
4300 Equipment Lease	238.70	1,447.77	2,000.00	2,000.00	552.23	72 %
4500 Liability Insurance	340.00	6,035.03	7,800.00	7,800.00	1,764.97	77 %
Account Total:	37,611.06	379,409.52	530,728.00	534,828.00	155,418.48	71 %
Account Group Total:	37,611.06	379,409.52	530,728.00	534,828.00	155,418.48	71 %
5000 Building and Grounds						

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Town of Oak Ridge
Supplementary Schedule 2
Modified Accrual Basis
March 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	75.00	225.00	600.00	600.00	375.00	38 %
2110	Furnishings	0.00	128.59	2,000.00	2,000.00	1,871.41	6 %
3310	Electricity	1,947.05	14,006.51	18,000.00	18,000.00	3,993.49	78 %
3510	Repairs & Maintenance	181.00	12,173.56	6,000.00	6,000.00	-6,173.56	203 %
3515	Cleaning	0.00	2,320.00	4,200.00	4,200.00	1,880.00	55 %
	Account Total:	2,203.05	28,853.66	30,800.00	30,800.00	1,946.34	94 %
	Account Group Total:	2,203.05	28,853.66	30,800.00	30,800.00	1,946.34	94 %
	Fund Total:	39,814.11	408,263.18	561,528.00	565,628.00	157,364.82	72 %
15 Cultural & Recreation Fund							
6000							
6200 Cultural and Recreation Expense							
1004	Salary-Other	11,084.20	113,760.50	149,940.00	149,940.00	36,179.50	76 %
1008	Medicare Expense	160.75	1,649.79	2,520.00	2,520.00	870.21	65 %
1009	Social Security Expense	687.22	7,053.15	9,450.00	9,450.00	2,396.85	75 %
1010	Retirement Expense	739.33	7,534.60	10,080.00	10,080.00	2,545.40	75 %
1011	Health/Dental/Vision	2,850.00	25,650.00	48,800.00	48,800.00	23,150.00	53 %
1013	Life Insurance	71.40	642.60	800.00	800.00	157.40	80 %
1014	Worker Comp	0.00	3,204.05	4,400.00	4,400.00	1,195.95	73 %
1015	Unemployment	95.31	541.30	1,000.00	1,000.00	458.70	54 %
1016	Disability Insurance	66.56	599.04	792.00	792.00	192.96	76 %
1017	457b Contribution	262.22	2,693.97	4,000.00	4,000.00	1,306.03	67 %
3500	Operations and Maintenance	9,044.38	79,050.36	114,695.00	114,695.00	35,644.64	69 %
3833	Contributions to Other Agencies	0.00	2,137.00	7,000.00	7,000.00	4,863.00	31 %
3981	Special Events	170.70	2,007.81	8,000.00	8,000.00	5,992.19	25 %
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:	25,232.07	1,262,664.58	519,277.00	1,379,722.39	117,057.81	92 %
	Account Group Total:	25,232.07	1,262,664.58	519,277.00	1,379,722.39	117,057.81	92 %
	Fund Total:	25,232.07	1,262,664.58	519,277.00	1,379,722.39	117,057.81	92 %
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	0.00	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:	0.00	349,545.87	15,287.00	352,216.11	2,670.24	99 %
	Account Group Total:	0.00	349,545.87	15,287.00	352,216.11	2,670.24	99 %
	Fund Total:	0.00	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
March 2016

Grand Total: 65,046.18 2,020,473.63 1,096,092.00 2,297,566.50 277,032.87 88 %

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3110 Planning and Zoning Fees						
CR 204 1	Batch #: 10131		3/16		5,535.10	
Account Total:					5,535.10	38,686.70 CR
3210 Property Tax Receipts						
RV 188 1	Property Tax		3/16		8,356.85	
RV 188 2	Tax N Tags		3/16		5,189.03	
Account Total:					13,545.88	752,704.77 CR
3230 Sales Tax Receipts						
RV 191 1	Sales and Use Tax		3/16		22,142.69	
Account Total:					22,142.69	176,360.99 CR
3261 Telecommunication Services						
RV 192 3	Telecommunications		3/16		3,357.20	
Account Total:					3,357.20	16,096.88 CR
3262 Video Programming						
RV 192 4	Video Programming		3/16		14,907.38	
Account Total:					14,907.38	48,046.15 CR
3264 Electric Power						
RV 192 2	Electricity		3/16		48,826.71	
Account Total:					48,826.71	146,645.47 CR
3265 Piped Natural Gas						
RV 192 1	Piped Natural Gas		3/16		3,479.48	
Account Total:					3,479.48	75,089.76 CR
3831 Interest Earnings						
RV 189 1	Bank of NC Interest		3/16		165.95	
RV 190 1	Bank of NC CD Interest		3/16		172.14	
Account Total:					338.09	6,727.06 CR
4100 Administrative						
1001 Salary-Governing Body						
PR 160300 3 Payroll Expenditure						

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1002 Salary-Town Administrator						
PR 160301 3	Payroll Expenditure					
PR 160302 3	Payroll Expenditure					
1003 Salary-Town Clerk						
PR 160301 4	Payroll Expenditure					
PR 160302 4	Payroll Expenditure					
1005 Salary-Planning Director						
PR 160301 5	Payroll Expenditure	March Administrative Salary Total			\$14,921.60	
PR 160302 5	Payroll Expenditure					
1008 Medicare Expense						
PR 160300 4	Employer Contributions		3/16	11.60		
PR 160301 6	Employer Contributions		3/16	85.80		
PR 160302 6	Employer Contributions		3/16	85.80		
Object Total:				183.20		1,848.87 DB
1009 Social Security Expense						
PR 160300 5	Employer Contributions		3/16	49.60		
PR 160301 7	Employer Contributions		3/16	366.83		
PR 160302 7	Employer Contributions		3/16	366.83		
Object Total:				783.26		7,904.87 DB
1010 Retirement Expense						
PR 160301 8	Employer Contributions		3/16	470.96		
PR 160302 8	Employer Contributions		3/16	470.96		
Object Total:				941.92		9,377.80 DB
1011 Health/Dental/Vision						
PR 160301 9	Employer Contributions		3/16	2,823.39		
PR 160302 9	Employer Contributions		3/16	2,823.39		
Object Total:				5,646.78		50,821.02 DB
1013 Life Insurance						
PR 160301 10	Employer Contributions		3/16	51.66		
PR 160302 10	Employer Contributions		3/16	51.66		
Object Total:				103.32		929.88 DB
1015 Unemployment						
PR 160300 6	Employer Contributions		3/16	6.88		
PR 160301 11	Employer Contributions		3/16	50.88		
PR 160302 11	Employer Contributions		3/16	50.88		
Object Total:				108.64		397.48 DB
1016 Disability Insurance						
PR 160301 12	Employer Contributions		3/16	40.18		
PR 160302 12	Employer Contributions		3/16	40.18		
Object Total:				80.36		723.24 DB
1017 457b Contribution						
PR 160301 13	Employer Contributions		3/16	277.81		
PR 160302 13	Employer Contributions		3/16	277.81		
Object Total:				555.62		5,544.60 DB

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1081 Accounting						
CL 924 1	34595 February	SAMUEL K. ANDERS, CPA, MSA	3/16	2,131.50		49,597.20 DB
	Object Total:	47,465.70 DB		2,131.50		
1082 Consulting						
CL 937 1	093720 Sidewalk Design	Anderson & Associates, Inc	3/16	4,250.00		11,119.00 DB
	Object Total:	6,869.00 DB		4,250.00		
1090 Legal Fees						
CL 919 1	15243	SPARROW DENNIS & MEDLIN,	3/16	6,133.33		25,861.64 DB
	Object Total:	19,728.31 DB		6,133.33		
2610 Office Supplies						
CL 911 1	45353730	OFFICE DEPOT	3/16	182.59		
CL 937 1	45353730	OFFICE DEPOT	3/16	30.77		
CL 945 1	Lowes Foods	CARD SERVICES CENTER	3/16	11.59		
CL 945 7	Dominos - Council Workshop	CARD SERVICES CENTER	3/16	64.89		
CL 950 1	Office	OFFICE DEPOT	3/16	47.39		
	Object Total:	1,550.86 DB		337.23		1,888.09 DB
3210 Communications						
CL 940 1	1320683	NORTH STATE	3/16	324.50		3,829.42 DB
	Object Total:	3,504.92 DB		324.50		
3950 Dues and Subscriptions						
CL 951 1	MC Certification Program	NCAMC	3/16	100.00		19,739.38 DB
	Object Total:	19,639.38 DB		100.00		
4220 Historic Preservation Commission						
CL 941 1	03181630 HPC Advertising	NORTHWEST OBSERVER	3/16	431.10		1,415.51 DB
	Object Total:	984.41 DB		431.10		
4300 Equipment Lease						
CL 914 1	224481	MODERN IMPRESSIONS	3/16	70.33		
CL 938 1	18453737	MODERN IMPRESSIONS	3/16	113.17		
CL 946 1	226379	MODERN IMPRESSIONS	3/16	55.20		
	Object Total:	1,209.07 DB		238.70		1,447.77 DB
4500 Liability Insurance						
CL 913 1	13987717	THE HARTFORD	3/16	340.00		6,035.03 DB
	Object Total:	5,695.03 DB		340.00		346,574.28 DB
	Account Total:	308,963.22 DB		37,611.06		
5000 Building and Grounds						
1083 Security Monitoring						
CL 912 1	C0040726 3/1-5/31	SECURITY CENTRAL	3/16	75.00		225.00 DB
	Object Total:	150.00 DB		75.00		
3310 Electricity						
CL 921 1	4501 Peoples Road	DUKE ENERGY	3/16	24.67		
CL 921 2	3100 Oak Ridge Road	DUKE ENERGY	3/16	27.84		
CL 939 1	1897059962 1611 Oak Ridge Rd	DUKE ENERGY	3/16	26.95		
CL 939 2	2029820773 Town Hall	DUKE ENERGY	3/16	1,867.59		
	Object Total:	12,059.46 DB		1,947.05		14,006.51 DB
3510 Repairs & Maintenance						
CL 923 1	221-IN March	SEDFIELD INTERIOR LANDSC	3/16	81.00		12,173.56 DB
CL 949 1	82322703 Inspection	SIMPLEXGRINWELL	3/16	100.00		26,405.07
	Object Total:	11,992.56 DB		181.00		
	Account Total:	24,202.02 DB		2,203.05		

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

Fund/Account/ Doc/line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
				39,814.11	112,132.53	
				Fund Total:		

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Town of Oak Ridge
 Supplementary Schedule 3
 Modified Accrual Basis
 March 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 199 1	Batch #: 10129		3/16		175.00	
CR 201 1	Batch #: 10130		3/16		220.00	
CR 209 1	Batch #: 10135		3/16		300.00	
				Account Total:	695.00	1,195.00 CR
3342 Facility Rental						
CL 942 1	Refund of Facility Rental	Laura Mabe	3/16	37.50		
CR 200 1	Batch #: 10129		3/16		228.00	
CR 202 1	Batch #: 10130		3/16		181.50	
CR 203 1	Batch #: 10131		3/16		160.00	
CR 205 1	Batch #: 10132		3/16		150.00	
CR 207 1	Batch #: 10134		3/16		75.00	
CR 210 1	Batch #: 10135		3/16		35.00	
CR 211 1	Batch #: 10136		3/16		295.00	
				Account Total:	1,124.50	12,276.86 CR
3343 Program Fees						
CR 206 1	Batch #: 10133		3/16		300.00	
CR 208 1	Batch #: 10134		3/16		457.00	
				Account Total:	757.00	4,612.00 CR
6200 Cultural and Recreation Expense						
1004 Salary-Other						
PR 160301 16	Payroll Expenditure		3/16	5,617.10		
PR 160302 16	Payroll Expenditure		3/16	5,467.10		
				Object Total:	11,084.20	113,760.50 DB
1008 Medicare Expense						
PR 160301 17	Employer Contributions		3/16	81.46		
PR 160302 17	Employer Contributions		3/16	79.29		
				Object Total:	160.75	1,649.79 DB
1009 Social Security Expense						
PR 160301 18	Employer Contributions		3/16	348.26		
PR 160302 18	Employer Contributions		3/16	338.96		
				Object Total:	687.22	7,053.15 DB
1010 Retirement Expense						
PR 160301 19	Employer Contributions		3/16	374.67		
PR 160302 19	Employer Contributions		3/16	364.66		
				Object Total:	739.33	7,534.60 DB
1011 Health/Dental/Vision						
PR 160301 20	Employer Contributions		3/16	1,425.00		
PR 160302 20	Employer Contributions		3/16	1,425.00		
				Object Total:	22,800.00 DB	25,650.00 DB

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
6200 Cultural and Recreation Expense						
1013 Life Insurance						
PR 160301 21	Employer Contributions		3/16	35.70		
PR 160302 21	Employer Contributions		3/16	35.70		
	Object Total:			71.40		642.60 DB
1015 Unemployment						
PR 160301 22	Employer Contributions		3/16	48.30		
PR 160302 22	Employer Contributions		3/16	47.01		
	Object Total:			95.31		541.30 DB
1016 Disability Insurance						
PR 160301 23	Employer Contributions		3/16	33.28		
PR 160302 23	Employer Contributions		3/16	33.28		
	Object Total:			66.56		599.04 DB
1017 457b Contribution						
PR 160301 24	Employer Contributions		3/16	131.11		
PR 160302 24	Employer Contributions		3/16	131.11		
	Object Total:			262.22		2,693.97 DB
3500 Operations and Maintenance						
CL 915 1	Mulch	TRIAD MULCH SUPPLY, INC	3/16	1,217.50		
CL 916 1	40503	MOST DEPENDABLE FOUNTAINS,	3/16	84.00		
CL 918 1	4000183	QUALITY OIL COMPANY	3/16	315.95		
CL 920 1	47701	CLARK FARM LAWN & GARDEN	3/16	60.49		
CL 922 1	002097	GREEN RESOURCE, LLC	3/16	263.76		
CL 926 1		LOWE'S	3/16	1,158.80		
CL 928 1	0453729IN	BEACON ATHLETICS	3/16	203.00		
CL 931 1	40604	MOST DEPENDABLE FOUNTAINS,	3/16	98.00		
CL 932 1	311425	GREEN RESOURCE, LLC	3/16	450.00		
CL 933 1	Playground Mulch	TRIAD MULCH SUPPLY, INC	3/16	1,405.00		
CL 934 1		SHERWIN-WILLIAMS	3/16	48.45		
CL 943 1	Scorer	MAKAYLA I WILLIAMS	3/16	72.00		
CL 944 1	6231 Lisa Drive	DUKE ENERGY	3/16	908.46		
CL 944 2	6231 Lisa Drive	DUKE ENERGY	3/16	107.95		
CL 944 3	Amphitheater	DUKE ENERGY	3/16	25.05		
CL 944 4	6231 Lisa Drive	DUKE ENERGY	3/16	992.43		
CL 944 5	8326 Linville Rd	DUKE ENERGY	3/16	158.24		
CL 944 6	8300 Linville Rd	DUKE ENERGY	3/16	187.32		
CL 944 7	6231 Lisa Drive	DUKE ENERGY	3/16	161.53		
CL 944 8	8326 Linville Rd	DUKE ENERGY	3/16	191.78		
CL 944 9	6231 Lisa Drive	DUKE ENERGY	3/16	25.32		
CL 945 2	Triad Mulch	CARD SERVICES CENTER	3/16	30.00		
CL 945 3	Replacement Parts	CARD SERVICES CENTER	3/16	11.83		
CL 945 4	Triad Mulch	CARD SERVICES CENTER	3/16	30.96		
CL 945 5	Advance Auto	CARD SERVICES CENTER	3/16	20.96		
CL 945 6	Farmers Hardware	CARD SERVICES CENTER	3/16	25.56		
CL 945 8	Brads Golf Cards - Equip Maint	CARD SERVICES CENTER	3/16	179.90		
CL 945 9	Tractor Supply	CARD SERVICES CENTER	3/16	10.14		
CL 947 1	Repair Redmon House Chimney	North Carolina Home Improv	3/16	200.00		
CL 948 1	5856 powder Coating Water Fou	North Carolina Home Improv	3/16	400.00		
	Object Total:			9,044.38		79,050.36 DB

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

Fund/Account/ Doc/line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
6200 Cultural and Recreation Expense						
3981 Special Events						
CL 929 1	Dep for Race Painting	Kristina Baker	3/16	62.50		
CL 930 1	Dep for Race Painting at Ridge	Kristina Baker	3/16	87.50		
CL 950 2	Music in the Park Flyers	OFFICE DEPOT	3/16	20.70		
	Object Total:			1,837.11 DB		2,007.81 DB
	Account Total:			215,951.05 DB		241,183.12 DB
	Fund Total:			25,269.57	2,576.50	
	Grand Total:			65,083.68	114,709.03	

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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	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	7,650.83	15,164.16
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	62,971.11	409,016.88
Park Equipment	750,837.15	9,617.00		760,454.15	263,588.36	51,711.87	315,300.23
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	191,144.81	1,347,332.49
					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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