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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 May 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.

June 1, 2016

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

ASSETS

Current Assets

BB&T Checking	465,797.31
Petty Cash	100.00
BB&T Money Market	330,976.64
Bank of OR Money Market	19,051.18
Wells Fargo Money Market	2,568.12
Bank of NC Money Market	553,574.88
CD-Bank of NC 09182016	507,129.33
CD-Bank of NC 08202016	505,201.21
Ad Valorem Tax Receivable	17,637.08
Sales Tax Refund Receivable	9,006.26
Total Current Assets	<u>2,411,042.01</u>

Total Assets 2,411,042.01

LIABILITIES AND NET ASSETS

Current Liabilities

Unearned Revenue	3,348.00
Retirement Contributions Payable	3,186.70
FICA Tax Payable	0.00
FIT W/H Tax Payable	0.00
SIT W/H Tax Payable	480.35
Health Insurance Payable	83.05
457b Payable	1,721.06
Unemployment Payable	298.94
Total Current Liabilities	<u>9,118.10</u>

Other Liabilities

Deferred Inflows of Resources	17,637.08
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Total Liabilities 26,755.18

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	91,342.14
Total Fund Balance	<u>2,384,286.83</u>

TOTAL LIABILITIES AND FUND BALANCE 2,411,042.01

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

		May '16	July '15 - June '16
Revenues			
	ABC Store		
3325	ABC Distribution	0.00	109,806.00
	Total ABC Store	<u>0.00</u>	<u>109,806.00</u>
	Dog Park Fund Donations		
3331	Dog Park Fund Donations	1,528.10	3,553.10
	Total Dog Park Fund Donations	<u>1,528.10</u>	<u>3,553.10</u>
	Interest		
3831	Interest Earnings	0.00	8,572.24
	Total Interest	<u>0.00</u>	<u>8,572.24</u>
	Other Park Revenues		
3341	Special Events	69.00	842.85
3342	Facility Rental	1,825.75	16,191.86
3343	Program Fees	0.00	5,862.00
3344	User Fees	0.00	8,368.00
3345	Other Park Revenue - Other	294.00	1,187.00
	Total Other Park Revenues	<u>2,188.75</u>	<u>32,451.71</u>
	Planning and Zoning Fees		
3110	Planning and Zoning Fees	600.00	42,453.70
	Total Planning and Zoning	<u>600.00</u>	<u>42,453.70</u>
	Tax Receipts		
3210	Property Tax Receipts	8,998.60	771,954.57
3220	Excise Tax Receipts	30,471.63	30,471.63
3230	Sales Tax Receipts	15,064.44	207,252.40
3250	Solid Waste Disposal Tax Dist.	1,096.83	4,382.49
3261	Telecommunication Services	0.00	16,096.88
3262	Video Programming	0.00	48,046.15
3263	Cable Tax Receipts	2,857.12	10,586.03
3264	Electric Power	0.00	146,645.47
3265	Piped Natural Gas	0.00	75,089.76
	Total Tax Receipts	<u>58,488.62</u>	<u>1,310,525.38</u>
	Total Revenues	<u>62,805.47</u>	<u>1,507,362.13</u>
Expenditures			
	Administrative		
1001	Salaries	14,921.60	177,936.68
1008	Medicare Expense	183.20	2,215.27
1009	Social Security Expense	783.26	9,471.39
1010	Retirement Expense	941.92	11,261.64
1011	Health/Dental/Vision	5,646.78	62,114.58
1013	Life Insurance	103.32	1,136.52
1014	Worker Comp	0.00	914.92
1015	Unemployment	59.26	559.65
1016	Disability Insurance	80.36	883.96
1017	457b Contribution	555.62	6,655.84
1035	Property Taxes	0.00	632.76
1081	Accounting	2,464.25	53,642.45
1082	Consulting	125.00	12,774.00
1084	Animal Control	0.00	12,279.00
1090	Legal Fees	5,623.80	33,768.77
1091	Tax Collection Fees	0.00	4,097.00
1095	Well Monitoring	0.00	5,000.00
2610	Office Supplies	1,172.69	3,343.36

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

		May '16	July '15 - June '16
2611	Postage and Delivery	54.23	342.24
3100	Travel	0.00	0.00
3101	Travel-Administrative	0.00	1,246.14
3120	Mileage Reimbursement	0.00	1,603.25
3150	Education	0.00	1,540.00
3210	Communications	324.50	4,478.42
3320	Web Hosting Fees	0.00	1,300.00
3700	Advertising	841.60	4,559.48
3950	Dues and Subscriptions	100.00	19,994.38
3960	Bank and Merchant Fees	0.00	438.00
3970	Elections	0.00	4,101.25
3990	Miscellaneous	0.00	306.39
4210	Board of Adjustments	0.00	100.00
4220	Historical Committee	28.00	2,342.41
4230	Ordinance Conversion	0.00	0.00
4240	Planning Board	0.00	464.50
4300	Equipment Lease	204.03	1,818.03
4500	Liability Insurance	0.00	6,035.03
	Total Administrative	34,213.42	449,357.31
Building and Grounds			
1083	Security Monitoring	0.00	225.00
2110	Furnishings	310.48	1,526.76
3310	Electricity	1,309.77	16,950.67
3510	Repairs & Maintenance	0.00	12,404.56
3515	Cleaning	290.00	3,190.00
	Total Building and Ground	1,910.25	34,296.99
Cultural and Recreation Expense			
1004	Salary-Other	12,130.20	137,773.40
1008	Medicare Expense	175.91	1,998.02
1009	Social Security Expense	752.07	8,541.95
1010	Retirement Expense	729.33	9,010.60
1011	Health/Dental/Vision	2,850.00	31,350.00
1013	Life Insurance	71.40	785.40
1014	Worker Comp	0.00	3,204.05
1015	Unemployment	77.20	720.68
1016	Disability Insurance	66.56	732.16
1017	457b Contribution	262.22	3,218.41
3500	Operations and Maintenance	6,371.06	92,735.66
3833	Contributions to Other Agencies	1,090.00	3,227.00
3981	Special Events	178.05	2,970.03
3982	Dog Park Expense	965.53	1,440.03
4500	Liability Insurance	0.00	5,695.02
7110	Debt Service	0.00	1,010,445.39
	Total Cultural and Recreation	25,719.53	1,313,847.80
Capital Expense			
5210	Capital Exp - GIS, Computer, etc	0.00	495.00
5500	Capital Outlay-Equipment	1,847.00	13,095.98
5510	Capital Exp - Sign	0.00	0.00
5700	Capital Outlay-Land and Improvements	0.00	339,813.88
	Total Capital Expense	1,847.00	353,404.86
	Total Expenditures	63,690.20	2,150,906.96
	Net Revenue	-884.73	-643,544.83

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Net Revenue

**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 May 31, 2016**

BB&T	
Checking/Savings	
BB&T Checking	465,797.31
BB&T Money Market	330,976.64
Total Checking/Savings	796,773.95

Bank of Oak Ridge	
Checking/Savings	
Bank Of OR Money Market	19,051.18
Total Checking/Savings	19,051.18

Bank of North Carolina	
Checking/Savings	
Bank of NC Money Market	553,574.88
CD-Bank of NC 09182016	507,129.33
CD-Bank of NC 08202016	505,201.21
Total Checking/Savings	1,565,905.42

Wells Fargo	
Checking/Savings	
Wells Fargo Money Market	2,568.12
Total Checking/Savings	2,568.12

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

Fund	Account	Received			Revenue To Be Received	% Received
		Current Month	Received YTD	Estimated Revenue		
10 General Fund						
3000						
3110	Planning and Zoning Fees	600.00	42,453.70	12,000.00	-30,453.70	354 %
3210	Property Tax Receipts	8,998.60	771,954.57	730,000.00	-41,954.57	106 %
3220	Excise Tax Receipts	30,471.63	30,471.63	0.00	-30,471.63	** %
3230	Sales Tax Receipts	15,064.44	207,252.40	180,000.00	-27,252.40	115 %
3250	Solid Waste Disposal Tax Dist.	1,096.83	4,382.49	3,500.00	-882.49	125 %
3261	Telecommunication Services	0.00	16,096.88	22,000.00	5,903.12	73 %
3262	Video Programming	0.00	48,046.15	66,000.00	17,953.85	73 %
3263	Cable Tax Receipts	2,857.12	10,586.03	11,500.00	913.97	92 %
3264	Electric Power	0.00	146,645.47	160,000.00	13,354.53	92 %
3265	Piped Natural Gas	0.00	75,089.76	4,000.00	-71,089.76	** %
3325	ABC Distribution	0.00	109,806.00	78,000.00	-31,806.00	141 %
3831	Interest Earnings	0.00	8,572.24	8,000.00	-572.24	107 %
	Account Group Total:	59,088.62	1,471,357.32	1,275,000.00	-196,357.32	115 %
	Fund Total:	59,088.62	1,471,357.32	1,275,000.00	-196,357.32	115 %
15 Cultural & Recreation Fund						
3000						
3331	Dog Park Fund Donations	1,528.10	3,553.10	0.00	-3,553.10	** %
3341	Special Events	69.00	842.85	0.00	-842.85	** %
3342	Facility Rental	1,825.75	16,191.86	0.00	-16,191.86	** %
3343	Program Fees	0.00	5,862.00	0.00	-5,862.00	** %
3344	User Fees	0.00	8,368.00	0.00	-8,368.00	** %
3345	Other Park Revenue - Other	294.00	1,187.00	38,150.00	36,963.00	3 %
	Account Group Total:	3,716.85	36,004.81	38,150.00	2,145.19	94 %
	Fund Total:	3,716.85	36,004.81	38,150.00	2,145.19	94 %
	Grand Total:	62,805.47	1,507,362.13	1,313,150.00	-194,212.13	115 %

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

Fund Account	Object	Committed	Committed	Original	Current	Available	%
		Current Month	YTD	Appropriation	Appropriation	Appropriation	
10 General Fund							
4000 OPERATING EXPENSES							
4100 Administrative							
May	Administrative Salaries	14,921.60	177,936.68	193,290.00	193,290.00	15,353.32	94%
1008	Medicare Expense	183.20	2,215.27	3,150.00	3,150.00	934.73	70%
1009	Social Security Expense	783.26	9,471.39	12,600.00	12,600.00	3,128.61	75%
1010	Retirement Expense	941.92	11,261.64	12,500.00	12,600.00	1,338.36	89%
1011	Health/Dental/Vision	5,646.78	62,114.58	63,000.00	63,000.00	885.42	99%
1013	Life Insurance	103.32	1,136.52	1,000.00	1,000.00	-136.52	114%
1014	Worker Comp	0.00	914.92	1,400.00	1,400.00	485.08	65%
1015	Unemployment	59.26	559.65	840.00	840.00	280.35	67%
1016	Disability Insurance	80.36	883.96	528.00	1,000.00	116.04	88%
1017	457b Contribution	555.62	6,655.84	7,000.00	7,000.00	344.16	95%
1035	Property Taxes	0.00	632.76	720.00	720.00	87.24	88%
1081	Accounting	2,464.25	53,642.45	62,000.00	62,000.00	8,357.55	87%
1082	Consulting	125.00	12,774.00	30,000.00	30,000.00	17,226.00	43%
1084	Animal Control	0.00	12,279.00	15,300.00	16,372.00	4,093.00	75%
1090	Legal Fees	5,623.80	33,768.77	48,000.00	48,000.00	14,231.23	70%
1091	Tax Collection Fees	0.00	4,097.00	5,000.00	5,000.00	903.00	82%
1095	Weil Monitoring	0.00	5,000.00	5,000.00	5,000.00	0.00	100%
2610	Office Supplies	1,172.69	3,343.36	3,500.00	3,500.00	156.64	96%
2611	Postage and Delivery	54.23	342.24	500.00	500.00	157.76	68%
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	1,603.25	1,500.00	1,500.00	-103.25	107%
3150	Education	0.00	1,540.00	4,000.00	4,000.00	2,460.00	39%
3210	Communications	324.50	4,478.42	6,000.00	6,000.00	1,521.58	75%
3320	Web Hosting Fees	0.00	1,300.00	1,000.00	1,300.00	0.00	100%
3700	Advertising	841.60	4,559.48	3,000.00	4,000.00	-559.48	114%
3950	Dues and Subscriptions	100.00	19,994.38	16,000.00	20,100.00	105.62	99%
3960	Bank and Merchant Fees	0.00	438.00	1,000.00	1,000.00	562.00	44%
3970	Electrons	0.00	4,101.25	0.00	4,101.25	0.00	100%
3990	Miscellaneous	0.00	306.39	500.00	500.00	193.61	61%
4210	Board of Adjustment	0.00	100.00	1,000.00	1,000.00	900.00	10%
4220	Historic Preservation Commission	28.00	2,342.41	12,000.00	12,000.00	9,657.59	20%
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	204.03	1,818.03	2,000.00	2,000.00	181.97	91%
4500	Liability Insurance	0.00	6,035.03	7,800.00	7,800.00	1,764.97	77%
Account Total:		34,213.42	449,357.31	530,728.00	541,773.25	92,415.94	83%
Account Group Total:		34,213.42	449,357.31	530,728.00	541,773.25	92,415.94	83%
5000 Building and Grounds							

See Accountant's Compilation Report

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

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 General Fund						
5000 Building and Grounds	0.00	225.00	600.00	600.00	375.00	38 %
1083 Security Monitoring	310.48	1,526.76	2,000.00	2,000.00	473.24	76 %
2110 Furnishings	1,309.77	16,950.67	18,000.00	18,000.00	1,049.33	94 %
3310 Electricity	0.00	12,404.56	6,000.00	13,000.00	595.44	95 %
3510 Repairs & Maintenance	290.00	3,190.00	4,200.00	4,200.00	1,010.00	76 %
3515 Cleaning	1,910.25	34,296.99	30,800.00	37,800.00	3,503.01	91 %
Account Total:	1,910.25	34,296.99	30,800.00	37,800.00	3,503.01	91 %
Account Group Total:	1,910.25	34,296.99	30,800.00	37,800.00	3,503.01	91 %
Fund Total:	36,123.67	483,654.30	561,528.00	579,573.25	95,918.95	83 %
15 Cultural & Recreation Fund						
6000						
6200 Cultural and Recreation Expense	12,130.20	137,773.40	149,940.00	149,940.00	12,166.60	92 %
1004 Salary-Other	175.91	1,998.02	2,520.00	2,520.00	521.98	79 %
1008 Medicare Expense	752.07	8,541.95	9,450.00	9,450.00	908.05	90 %
1009 Social Security Expense	729.33	9,010.60	10,080.00	10,080.00	1,069.40	89 %
1010 Retirement Expense	2,850.00	31,350.00	48,800.00	48,800.00	17,450.00	64 %
1011 Health/Dental/Vision	71.40	785.40	800.00	800.00	14.60	98 %
1013 Life Insurance	0.00	3,204.05	4,400.00	4,400.00	1,195.95	73 %
1014 Worker Comp	77.20	720.68	1,000.00	1,000.00	279.32	72 %
1015 Unemployment	66.56	732.16	900.00	900.00	167.84	81 %
1016 Disability Insurance	262.22	3,218.41	4,000.00	4,000.00	781.59	80 %
1017 457b Contribution	6,371.06	92,735.66	114,695.00	114,695.00	21,959.34	81 %
3500 Operations and Maintenance	1,090.00	3,227.00	7,000.00	7,000.00	3,773.00	46 %
3833 Contributions to Other Agencies	178.05	2,970.03	8,000.00	8,000.00	5,029.97	37 %
3981 Special Events	965.53	1,440.03	0.00	0.00	-1,440.03	*** %
3982 Dog Park Expense	0.00	5,695.02	7,800.00	7,800.00	2,104.98	73 %
4500 Liability Insurance	0.00	1,010,445.39	150,000.00	1,010,445.39	0.00	100 %
7110 Debt Service	25,719.53	1,313,847.80	519,277.00	1,379,830.39	65,982.59	95 %
Account Total:	25,719.53	1,313,847.80	519,277.00	1,379,830.39	65,982.59	95 %
Account Group Total:	25,719.53	1,313,847.80	519,277.00	1,379,830.39	65,982.59	95 %
Fund Total:	25,719.53	1,313,847.80	519,277.00	1,379,830.39	65,982.59	95 %
91 Capital Expenses						
6000						
6300 Capital Expenses	0.00	495.00	0.00	495.00	0.00	100 %
5200 Data Processing	1,847.00	13,095.98	15,287.00	15,287.00	2,191.02	86 %
5500 Capital Outlay-Equipment	0.00	339,813.88	0.00	336,434.11	-3,379.77	101 %
5700 Capital Outlay-Land and Improvements	1,847.00	353,404.86	15,287.00	352,216.11	-1,188.75	100 %
Account Total:	1,847.00	353,404.86	15,287.00	352,216.11	-1,188.75	100 %
Account Group Total:	1,847.00	353,404.86	15,287.00	352,216.11	-1,188.75	100 %
Fund Total:	1,847.00	353,404.86	15,287.00	352,216.11	-1,188.75	100 %

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

Grand Total: 63,690.20 2,150,906.96 1,096,092.00 2,311,619.75 160,712.79 93 %

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

Fund/Account/ Doc/line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3110 Planning and Zoning Fees						
CR 242 1	Batch #: 10149		5/16		100.00	
CR 246 1	Batch #: 10151		5/16		500.00	
					600.00	42,453.70 CR
3210 Property Tax Receipts						
RV 211 1	April Property Tax		5/16		3,307.24	
RV 211 2	April Tax N Tag		5/16		5,691.36	
					8,998.60	771,954.57 CR
3220 Excise Tax Receipts						
RV 219 1	Beer & Wine Excise Tax		5/16		30,471.63	
					30,471.63	30,471.63 CR
3230 Sales Tax Receipts						
RV 212 1	Sales Tax		5/16		15,064.44	
					15,064.44	207,252.40 CR
3250 Solid Waste Disposal Tax Dist.						
RV 213 1	Solid Waste Disposal 3/31/16		5/16		1,096.83	
					1,096.83	4,382.49 CR
3263 Cable Tax Receipts						
CR 239 1	Batch #: 10149		5/16		2,857.12	
					2,857.12	10,586.03 CR
4100 Administrative						
1001 Salary-Governing Body						
PR 160500 3	Payroll Expenditure					
1002 Salary-Town Administrator						
PR 160500 4	Payroll Expenditure					
PR 160501 3	Payroll Expenditure					
1003 Salary-Town Clerk						
PR 160500 5	Payroll Expenditure					
PR 160501 4	Payroll Expenditure					
1005 Salary-Planning Director						
PR 160500 6	Payroll Expenditure					
PR 160501 5	Payroll Expenditure					
						14,921.60

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1008 Medicare Expense						
PR 160500 7	Employer Contributions		5/16	97.40		
PR 160501 6	Employer Contributions		5/16	85.80		
	Object Total:			183.20		2,215.27 DB
1009 Social Security Expense						
PR 160500 8	Employer Contributions		5/16	416.43		
PR 160501 7	Employer Contributions		5/16	366.83		
	Object Total:			783.26		9,471.39 DB
1010 Retirement Expense						
PR 160500 9	Employer Contributions		5/16	470.96		
PR 160501 8	Employer Contributions		5/16	470.96		
	Object Total:			941.92		11,261.64 DB
1011 Health/Dental/Vision						
PR 160500 10	Employer Contributions		5/16	2,823.39		
PR 160501 9	Employer Contributions		5/16	2,823.39		
	Object Total:			5,646.78		62,114.58 DB
1013 Life Insurance						
PR 160500 11	Employer Contributions		5/16	51.66		
PR 160501 10	Employer Contributions		5/16	51.66		
	Object Total:			103.32		1,136.52 DB
1015 Unemployment						
PR 160500 12	Employer Contributions		5/16	33.07		
PR 160501 11	Employer Contributions		5/16	26.19		
	Object Total:			59.26		559.65 DB
1016 Disability Insurance						
PR 160500 13	Employer Contributions		5/16	40.18		
PR 160501 12	Employer Contributions		5/16	40.18		
	Object Total:			80.36		883.96 DB
1017 457b Contribution						
PR 160500 14	Employer Contributions		5/16	277.81		
PR 160501 13	Employer Contributions		5/16	277.81		
	Object Total:			555.62		6,655.84 DB
1081 Accounting						
CL 1006 1	April	SAMUEL K. ANDERS, CPA, MSA	5/16	2,464.25		
	Object Total:			51,178.20 DB		53,642.45 DB
1082 Consulting						
CL 1025 1	Sidewalk Project Adminis	Anderson & Associates, Inc	5/16	125.00		
	Object Total:			12,649.00 DB		12,774.00 DB
1090 Legal Fees						
CL 1005 1	April Legal Fees	SPARROW DENNIS & MEDLIN,	5/16	5,623.80		
	Object Total:			28,144.97 DB		33,768.77 DB
2610 Office Supplies						
CL 1023 1	Copies of Supplement Pag	WONTCIPAL CODE CORPORATION	5/16	1,153.72		
CL 1026 5	Lowes Foods - Supplies	CARD SERVICES CENTER	5/16	18.97		
	Object Total:			2,170.67 DB		3,343.36 DB
2611 Postage and Delivery						
CL 1026 6	Postage	CARD SERVICES CENTER	5/16	54.23		
	Object Total:			288.01 DB		342.24 DB

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
3210 Communications						
CL 1033 1 1429769		NORTH STATE	5/16	324.50		4,478.42 DB
	Object Total:			4,153.92 DB		
3700 Advertising						
CL 1014 1 042816C8	Legal Advertising	NORTHWEST OBSERVER	5/16	217.00		
CL 1019 1 4003106	Legal Advertising	NEWS & RECORD	5/16	624.60		
	Object Total:			3,717.88 DB		4,559.48 DB
3950 Dues and Subscriptions						
CL 1026 4 Sams Club Membership		CARD SERVICES CENTER	5/16	100.00		19,994.38 DB
	Object Total:			19,894.38 DB		
4220 Historic Preservation Commission						
CL 1017 1 042816C9	HPC Advertising	NORTHWEST OBSERVER	5/16	28.00		2,342.41 DB
	Object Total:			2,314.41 DB		
4300 Equipment Lease						
CL 1032 1 230150	Copier Usage	Modern Impressions	5/16	83.22		1,818.03 DB
CL 1035 1 18761748	Copier Lease	MODERN IMPRESSIONS	5/16	120.81		
	Object Total:			1,614.00 DB		
	Account Total:			375,085.65 DB		34,213.42
5000 Building and Grounds						
2110 Furnishings						
CL 1001 4 Storage Cases for PA System		TERRY LANNON	5/16	229.48		
CL 1016 1 000766-IN May Plant Maint		SEDFIELD INTERIOR LANDSC	5/16	81.00		1,526.76 DB
	Object Total:			1,216.28 DB		
3310 Electricity						
CL 1015 1 1282371758 3100 Oak Ridge Road		DUKE ENERGY	5/16	24.67		
CL 1015 2 1900383096 4501 Peebles Road		DUKE ENERGY	5/16	27.34		
CL 1039 1 8315 Linville Rd		DUKE ENERGY	5/16	1,231.05		
CL 1039 2 1611 Oak Ridge Rd		DUKE ENERGY	5/16	26.71		
	Object Total:			15,640.90 DB		16,950.67 DB
3515 Cleaning						
CL 1034 1 72220		AT YOUR SERVICES CLEANING	5/16	290.00		3,190.00 DB
	Object Total:			2,900.00 DB		
	Account Total:			19,757.18 DB		21,667.43 DB
	Fund Total:			36,123.67	59,088.62	

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Town of Oak Ridge
 Supplementary Schedule 3
 Modified Accrual Basis
 May 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 234 1	Batch #: 10146		5/16		1,263.10	
CR 235 1	Batch #: 10147		5/16		50.00	
CR 237 1	Batch #: 10148		5/16		215.00	
				Account Total:	1,528.10	3,553.10 CR
3341 Special Events						
CR 243 1	Batch #: 10149		5/16		33.00	
CR 245 1	Batch #: 10150		5/16		36.00	
				Account Total:	69.00	842.85 CR
3342 Facility Rental						
CL 1004 1	Refund for Shelter Rental	Noriko Homma	5/16	37.50		
CR 236 1	Batch #: 10147		5/16		30.00	
CR 238 1	Batch #: 10148		5/16		67.50	
CR 240 1	Batch #: 10149		5/16		1,035.75	
CR 244 1	Batch #: 10150		5/16		730.00	
				Account Total:	1,863.25	16,191.86 CR
3345 Other Park Revenue - Other						
CR 241 1	Batch #: 10149		5/16		294.00	
				Account Total:	294.00	1,187.00 CR
6200 Cultural and Recreation Expense						
1004 Salary-Other						
PR 160500 17	Payroll Expenditure		5/16	6,037.10		
PR 160501 16	Payroll Expenditure		5/16	6,093.10		
				Object Total:	12,130.20	137,773.40 DB
1008 Medicare Expense						
PR 160500 18	Employer Contributions		5/16	87.55		
PR 160501 17	Employer Contributions		5/16	88.36		
				Object Total:	175.91	1,998.02 DB
1009 Social Security Expense						
PR 160500 19	Employer Contributions		5/16	374.30		
PR 160501 18	Employer Contributions		5/16	377.77		
				Object Total:	752.07	8,541.95 DB
1010 Retirement Expense						
PR 160500 20	Employer Contributions		5/16	372.67		
PR 160501 19	Employer Contributions		5/16	356.66		
				Object Total:	729.33	9,010.60 DB
1011 Health/Dental/Vision						
PR 160500 21	Employer Contributions		5/16	1,425.00		
PR 160501 20	Employer Contributions		5/16	1,425.00		
				Object Total:	2,850.00	31,350.00 DB

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Town of Oak Ridge
 Supplementary Schedule 3
 Modified Accrual Basis
 May 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 160500 22	Employer Contributions		5/16	35.70		
PR 160501 21	Employer Contributions		5/16	35.70		
	Object Total:			71.40		785.40 DB
1015 Unemployment						
PR 160500 23	Employer Contributions		5/16	46.69		
PR 160501 22	Employer Contributions		5/16	30.51		
	Object Total:			77.20		720.68 DB
1016 Disability Insurance						
PR 160500 24	Employer Contributions		5/16	33.28		
PR 160501 23	Employer Contributions		5/16	33.28		
	Object Total:			66.56		732.16 DB
1017 457b Contribution						
PR 160500 25	Employer Contributions		5/16	131.11		
PR 160501 24	Employer Contributions		5/16	131.11		
	Object Total:			262.22		3,218.41 DB
3500 Operations and Maintenance						
CL 1002 1	BAV9267 Chalk	BURNETT ATHLETICS, INC	5/16	348.00		
CL 1009 1	April Fuel	QUALITY OIL COMPANY	5/16	310.96		
CL 1011 1	140036 Janitorial Supplies	TARHEEL PAPER & SUPPLY CO	5/16	206.91		
CL 1018 1	Park Expenses	LOWE'S	5/16	822.32		
CL 1020 1	324320 Grounds Care	GREEN RESOURCE, LLC	5/16	1,180.50		
CL 1021 1	5089638 Tines for groomer	SMITH TURF & IRRIGATION	5/16	310.23		
CL 1022 1	329472 Parts	FARMERS FEED AND SEED	5/16	101.00		
CL 1027 1	Field Paint	SHERWIN-WILLIAMS	5/16	96.90		
CL 1028 1	2595 Topsoil	PREFERRED LAWN AND GARDEN	5/16	15.00		
CL 1029 1	Topsoil	TRIAL MUNCH SUPPLY, INC	5/16	15.00		
CL 1031 1	5324/5323 Stain and Brushes	SHERWIN-WILLIAMS	5/16	96.59		
CL 1037 1	330213 Equip Maint	FARMERS FEED AND SEED	5/16	6.30		
CL 1038 1	326736 Grounds Care	GREEN RESOURCE, LLC	5/16	479.00		
CL 1039 3	6231 Lisa Drive	DUKE ENERGY	5/16	30.53		
CL 1039 4	8326 Linville Rd	DUKE ENERGY	5/16	69.28		
CL 1039 5	6231 Lisa Drive	DUKE ENERGY	5/16	124.71		
CL 1039 6	8300 Linville Rd	DUKE ENERGY	5/16	108.84		
CL 1039 8	8326 Linville Rd	DUKE ENERGY	5/16	105.30		
CL 1040 1	Town Park Lights	DUKE ENERGY	5/16	953.34		
CL 1040 2	Restrooms	DUKE ENERGY	5/16	39.65		
CL 1040 3	Amphitheater	DUKE ENERGY	5/16	25.05		
CL 1040 4	Town Park - 6231 Lisa Drive	DUKE ENERGY	5/16	925.65		
	Object Total:			86,364.60		92,735.66 DB
3833 Contributions to Other Agencies						
CL 1024 1	Jan-March Services	SENIOR RESOURCES OF GUILFO	5/16	1,090.00		
	Object Total:			2,137.00		3,227.00 DB
3981 Special Events						
CL 1014 2	042816C8 MIP Advertising	NORTHWEST OBSERVER	5/16	35.00		
CL 1026 1	Loves Foods - MIP	CARD SERVICES CENTER	5/16	15.98		
CL 1026 2	Loves Foods - MIP	CARD SERVICES CENTER	5/16	19.65		
CL 1026 3	Loves Foods - MIP	CARD SERVICES CENTER	5/16	19.92		
CL 1036 1	1050 Face Painting Ridgifest	Kristina Baker	5/16	87.50		

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
6200 Cultural and Recreation Expense						
	Object Total:		2,791.98 DB	178.05		2,970.03 DB
3982 Dog Park Expense						
CL 1001 1	Zip Ties for Canine Capers	TERRY LANNON	5/16	14.91		
CL 1001 2	Stakes for Canine Capers	TERRY LANNON	5/16	29.19		
CL 1001 3	Concessions for Canine Capers	TERRY LANNON	5/16	160.30		
CL 1003 1	Ribbons for Canine Capers	ANNETTE JOYCE	5/16	81.13		
CL 1012 1	042816 Canine Capers Ad	NORTHWEST OBSERVER	5/16	680.00		
	Object Total:		474.50 DB	965.53		1,440.03 DB
	Account Total:		268,783.81 DB	25,719.53		294,503.34 DB
	Fund Total:			25,757.03	3,754.35	

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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	0.00
Black Mountain Software	22,540.00	495.00		22,540.00	7,513.33	7,664.58	15,177.91
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	2,011.99		3,578.99	1,567.00	47.90	1,614.90
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	63,028.67	409,074.44
Park Equipment	750,837.15	11,464.00		762,301.15	263,588.36	51,846.06	315,434.42
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	24,330.99	0.00	7,080,098.00	1,156,187.68	191,398.21	1,347,585.89
					Est. Monthly		15,984.87

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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