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Accountant's Compilation Report

To the Town Council
Town of Oak Ridge, North Carolina

We have compiled the accompanying modified accrual basis financial statements of the governmental activities of The Town of Oak Ridge, North Carolina as of November 30, 2015, and the accompanying supplementary information contained in Schedules 1, 2, 3, 4, and 5, which are presented only for supplementary analysis purposes. We have not audited or reviewed the accompanying financial statements and supplementary schedules and, accordingly, do not express an opinion or provide any assurance about whether the financial statements and supplementary schedules are in accordance with the modified accrual basis of accounting.

The management of the Town of Oak Ridge is responsible for the preparation and fair presentation of the financial statements and supplementary schedules in accordance with the modified accrual basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements and supplementary schedules.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the management of the Town of Oak Ridge, North Carolina, in presenting financial information in the form of financial statements and supplementary schedules without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements and supplementary schedules.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements and supplementary schedules prepared in accordance with the modified accrual basis of accounting. If the omitted disclosures were included in the financial statements and supplementary schedules, they might influence the user's conclusions about the Entity's financial position, results of operations and cash flows. Accordingly, the financial statements and supplementary schedules are not designed for those who are not informed about such matters.

Management has not presented the management's discussion and analysis information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of, the basic financial statements.

We are not independent with respect to the Town of Oak Ridge.

Samuel K. Anders, C.P.A., M.S.A., P.C.

December 2, 2015

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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 November 30, 2015

ASSETS		
Current Assets		
BB&T Checking		272,782.29
Petty Cash		100.00
BB&T Money Market		330,337.96
Bank of OR Money Market		318,942.23
Wells Fargo Money Market		1,254,231.75
CD-Bank of NC 12182015		505,969.55
CD-Bank of NC 08202016		504,139.75
Ad Valorem Tax Receivable		17,637.08
Sales Tax Refund Receivable		6,699.73
Total Current Assets		3,210,840.34
	Total Assets	**3,210,840.34**
LIABILITIES AND NET ASSETS		
Current Liabilities		
Unearned Revenue		3,348.00
Retirement Contributions Payable		3,265.76
FICA Tax Payable		0.00
FIT W/H Tax Payable		0.00
SIT W/H Tax Payable		0.00
Health Insurance Payable		83.05
457b Payable		1,721.06
Unemployment Payable		6.25
Deferred Revenues		17,637.08
Total Current Liabilities		26,061.20
	Total Liabilities	26,061.20
Net Assets		
Net Assets - Committed - Capital Projects		2,560,000.00
Net Assets - Restricted		
Stabilization by State Statute		138,635.00
Dog Park		2,922.69
Net Assets - Unassigned		483,221.45
	Total Net Assets	3,184,779.14
TOTAL LIABILITIES AND NET ASSETS		**3,210,840.34**

See Accountant's Compilation Report

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

		November '15	July '15 - June '16
Revenues			
	ABC Store		
3325	ABC Distribution	0.00	35,702.00
	Total ABC Store	0.00	35,702.00
	Dog Park Fund Donations		
3331	Dog Park Fund Donations	0.00	0.00
	Total Dog Park Fund Donations	0.00	0.00
	Interest		
3831	Interest Earnings	473.11	3,674.12
	Total Interest	473.11	3,674.12
	Other Park Revenues		
3341	Special Events	9.00	619.21
3342	Facility Rental	736.25	10,287.36
3343	Program Fees	0.00	2,565.00
3344	User Fees	0.00	6,988.00
3345	Other Park Revenue - Other	153.00	793.00
	Total Other Park Revenues	898.25	21,252.57
	Planning and Zoning Fees		
3110	Planning and Zoning Fees	11,426.00	13,751.60
	Total Planning and Zoning	11,426.00	13,751.60
	Tax Receipts		
3210	Property Tax Receipts	17,660.03	563,089.39
3220	Excise Tax Receipts	0.00	0.00
3230	Sales Tax Receipts	16,444.25	100,398.20
3250	Solid Waste Disposal Tax Dist.	1,127.14	2,132.10
3261	Telecommunication Services	0.00	7,821.26
3262	Video Programming	0.00	16,794.71
3263	Cable Tax Receipts	2,582.22	5,014.60
3264	Electric Power	0.00	48,836.94
3265	Piped Natural Gas	0.00	54,731.84
	Total Tax Receipts	37,813.64	798,819.04
	Total Revenues	50,611.00	873,199.33
Expenditures			
	Administrative		
1001	Salaries	14,921.60	81,346.28
1008	Medicare Expense	183.20	1,013.69
1009	Social Security Expense	783.26	4,334.06
1010	Retirement Expense	941.92	5,139.16
1011	Health/Dental/Vision	5,646.78	28,233.90
1013	Life Insurance	103.32	516.60
1014	Worker Comp	0.00	1,168.88
1015	Unemployment	8.25	63.30
1016	Disability Insurance	80.36	401.80
1017	457b Contribution	555.62	3,044.31
1035	Property Taxes	0.00	632.76
1081	Accounting	9,287.99	39,867.67
1082	Consulting	72.00	3,363.75
1084	Animal Control	0.00	4,093.00
1090	Legal Fees	2,083.33	13,478.32
1091	Tax Collection Fees	4,097.00	4,097.00
1095	Well Monitoring	0.00	5,000.00
2610	Office Supplies	67.32	663.41

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

		November '15	July '15 - June '16
2611	Postage and Delivery	20.93	118.93
3100	Travel	0.00	0.00
3101	Travel-Administrative	134.41	1,099.72
3120	Mileage Reimbursement	102.58	514.46
3150	Education	125.00	820.00
3210	Communications	324.70	1,901.17
3320	Web Hosting Fees	700.00	700.00
3700	Advertising	923.08	1,735.38
3950	Dues and Subscriptions	0.00	19,598.38
3960	Bank and Merchant Fees	0.00	164.00
3990	Miscellaneous	-10.79	31.91
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	130.50
4300	Equipment Lease	145.51	863.11
4500	Liability Insurance	0.00	5,695.03
	Total Administrative	41,297.37	230,914.89
	Building and Grounds		
1083	Security Monitoring	0.00	75.00
2110	Furnishings	128.59	128.59
3310	Electricity	1,291.42	6,832.44
3510	Repairs & Maintenance	0.00	4,387.14
3515	Cleaning	290.00	1,450.00
	Total Building and Ground	1,710.01	12,873.17
	Cultural and Recreation Expense		
1004	Salary-Other	11,559.20	63,131.60
1008	Medicare Expense	167.64	915.56
1009	Social Security Expense	716.67	3,914.16
1010	Retirement Expense	771.03	4,157.58
1011	Health/Dental/Vision	2,850.00	14,250.00
1013	Life Insurance	71.40	357.00
1014	Worker Comp	0.00	3,204.05
1015	Unemployment	18.93	227.27
1016	Disability Insurance	66.56	332.80
1017	457b Contribution	262.22	1,513.98
3500	Operations and Maintenance	9,867.46	46,405.64
3833	Contributions to Other Agencies	867.00	867.00
3981	Special Events	480.75	1,153.60
3982	Dog Park Expense	0.00	0.00
4500	Liability Insurance	0.00	5,695.02
7110	Debt Service	0.00	0.00
	Total Cultural and Recreation	27,698.86	146,125.26
	Capital Expense		
5210	Capital Exp - GIS, Computer, etc	0.00	0.00
5500	Capital Outlay-Equipment	0.00	1,350.00
5510	Capital Exp - Sign	0.00	0.00
5700	Capital Outlay-Land and Improvements	141,001.00	324,988.88
	Total Capital Expense	141,001.00	326,338.88
	Total Expenditures	211,707.24	716,252.20
	Net Revenue	-161,096.24	156,947.13

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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 November 30, 2015

BB&T	
Checking/Savings	
BB&T Checking	272,782.29
BB&T Money Market	330,337.96
Total Checking/Savings	603,120.25

Bank of Oak Ridge	
Checking/Savings	
Bank Of OR Money Market	318,942.23
Total Checking/Savings	318,942.23

Bank of North Carolina	
Checking/Savings	
CD-Bank of NC 12182015	505,969.55
CD-Bank of NC 08202016	504,139.75
Total Checking/Savings	1,010,109.30

Wells Fargo	
Checking/Savings	
Wells Fargo Money Market	1,254,231.75
Total Checking/Savings	1,254,231.75

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

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
10 General Fund						
3000						
3110	Planning and Zoning Fees	11,426.00	13,751.60	12,000.00	-1,751.60	115 %
3210	Property Tax Receipts	17,660.03	563,089.39	730,000.00	166,910.61	77 %
3230	Sales Tax Receipts	16,444.25	100,398.20	180,000.00	79,601.80	56 %
3250	Solid Waste Disposal Tax Dist.	1,127.14	2,132.10	3,500.00	1,367.90	61 %
3261	Telecommunication Services	0.00	7,821.26	22,000.00	14,178.74	36 %
3262	Video Programming	0.00	16,794.71	66,000.00	49,205.29	25 %
3263	Cable Tax Receipts	2,582.22	5,014.60	11,500.00	6,485.40	44 %
3264	Electric Power	0.00	48,836.94	160,000.00	111,163.06	31 %
3265	Piped Natural Gas	0.00	54,731.84	4,000.00	-50,731.84	*** %
3325	ABC Distribution	0.00	35,702.00	78,000.00	42,298.00	46 %
3831	Interest Earnings	473.11	3,674.12	8,000.00	4,325.88	46 %
	Account Group Total:	**49,712.75**	**851,946.76**	**1,275,000.00**	**423,053.24**	**67 %**
	Fund Total:	**49,712.75**	**851,946.76**	**1,275,000.00**	**423,053.24**	**67 %**
15 Cultural & Recreation Fund						
3000						
3341	Special Events	9.00	619.21	0.00	-619.21	** %
3342	Facility Rental	736.25	10,287.36	0.00	-10,287.36	** %
3343	Program Fees	0.00	2,565.00	0.00	-2,565.00	** %
3344	User Fees	0.00	6,988.00	0.00	-6,988.00	** %
3345	Other Park Revenue - Other	153.00	793.00	38,150.00	37,357.00	2 %
	Account Group Total:	**898.25**	**21,252.57**	**38,150.00**	**16,897.43**	**56 %**
	Fund Total:	**898.25**	**21,252.57**	**38,150.00**	**16,897.43**	**56 %**
	Grand Total:	**50,611.00**	**873,199.33**	**1,313,150.00**	**439,950.67**	**66 %**

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

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 General Fund						
4000 OPERATING EXPENSES						
4100 Administrative						
Salaries Total	14,921.60	81,346.28	193,290.00	193,290.00	111,943.72	43 %
1008 Medicare Expense	183.20	1,013.69	3,150.00	3,150.00	2,136.31	32 %
1009 Social Security Expense	783.26	4,334.06	12,600.00	12,600.00	8,265.94	34 %
1010 Retirement Expense	941.92	5,139.16	12,600.00	12,600.00	7,460.84	41 %
1011 Health/Dental/Vision	5,646.78	28,233.90	63,000.00	63,000.00	34,766.10	45 %
1013 Life Insurance	103.32	516.60	1,000.00	1,000.00	483.40	52 %
1014 Worker Comp	0.00	1,168.88	1,400.00	1,400.00	231.12	83 %
1015 Unemployment	8.25	63.30	840.00	840.00	776.70	8 %
1016 Disability Insurance	80.36	401.80	528.00	528.00	126.20	76 %
1017 457b Contribution	555.62	3,044.31	7,000.00	7,000.00	3,955.69	43 %
1035 Property Taxes	0.00	632.76	720.00	720.00	87.24	88 %
1081 Accounting	9,287.99	39,867.67	62,000.00	62,000.00	22,132.33	64 %
1082 Consulting	72.00	3,363.75	30,000.00	30,000.00	26,636.25	11 %
1084 Animal Control	0.00	4,093.00	15,300.00	15,300.00	11,207.00	27 %
1090 Legal Fees	2,083.33	13,478.32	48,000.00	48,000.00	34,521.68	28 %
1091 Tax Collection Fees	4,097.00	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	67.32	663.41	3,500.00	3,500.00	2,836.59	19 %
2611 Postage and Delivery	20.93	118.93	500.00	500.00	381.07	24 %
3100 Travel	0.00	0.00	500.00	500.00	500.00	0 %
3101 Travel-Administrative	134.41	1,099.72	2,000.00	2,000.00	900.28	55 %
3120 Mileage Reimbursement	102.58	514.46	1,500.00	1,500.00	985.54	34 %
3150 Education	125.00	820.00	4,000.00	4,000.00	3,180.00	21 %
3210 Communications	324.70	1,901.17	6,000.00	6,000.00	4,098.83	32 %
3320 Web Hosting Fees	700.00	700.00	1,000.00	1,000.00	300.00	70 %
3700 Advertising	923.08	1,735.38	3,000.00	3,000.00	1,264.62	58 %
3950 Dues and Subscriptions	0.00	19,598.38	16,000.00	20,100.00	501.62	98 %
3960 Bank and Merchant Fees	0.00	164.00	1,000.00	1,000.00	836.00	16 %
3990 Miscellaneous	-10.79	31.91	500.00	500.00	468.09	6 %
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	130.50	2,000.00	2,000.00	1,869.50	7 %
4300 Equipment Lease	145.51	863.11	2,000.00	2,000.00	1,136.89	43 %
4500 Liability Insurance	0.00	5,695.03	7,800.00	7,800.00	2,104.97	73 %
Account Total:	**41,297.37**	**230,914.89**	**530,728.00**	**534,828.00**	**303,913.11**	**43 %**
Account Group Total:	**41,297.37**	**230,914.89**	**530,728.00**	**534,828.00**	**303,913.11**	**43 %**
5000 Building and Grounds						
5000 Building and Grounds						
1083 Security Monitoring	0.00	75.00	600.00	600.00	525.00	13 %
2110 Furnishings	128.59	128.59	2,000.00	2,000.00	1,871.41	6 %
3310 Electricity	1,291.42	6,832.44	18,000.00	18,000.00	11,167.56	38 %
3510 Repairs & Maintenance	0.00	4,387.14	6,000.00	6,000.00	1,612.86	73 %
3515 Cleaning	290.00	1,450.00	4,200.00	4,200.00	2,750.00	35 %

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

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 General Fund						
Account Total:	**1,710.01**	**12,873.17**	**30,800.00**	**30,800.00**	**17,926.83**	**42 %**
Account Group Total:	**1,710.01**	**12,873.17**	**30,800.00**	**30,800.00**	**17,926.83**	**42 %**
Fund Total:	**43,007.38**	**243,788.06**	**561,528.00**	**565,628.00**	**321,839.94**	**43 %**
15 Cultural & Recreation Fund						
6000						
6200 Cultural and Recreation Expense						
1004 Salary-Other	11,559.20	63,131.60	149,940.00	149,940.00	86,808.40	42 %
1008 Medicare Expense	167.64	915.56	2,520.00	2,520.00	1,604.44	36 %
1009 Social Security Expense	716.67	3,914.16	9,450.00	9,450.00	5,535.84	41 %
1010 Retirement Expense	771.03	4,157.58	10,080.00	10,080.00	5,922.42	41 %
1011 Health/Dental/Vision	2,850.00	14,250.00	48,800.00	48,800.00	34,550.00	29 %
1013 Life Insurance	71.40	357.00	800.00	800.00	443.00	45 %
1014 Worker Comp	0.00	3,204.05	4,400.00	4,400.00	1,195.95	73 %
1015 Unemployment	18.93	227.27	1,000.00	1,000.00	772.73	23 %
1016 Disability Insurance	66.56	332.80	792.00	792.00	459.20	42 %
1017 457b Contribution	262.22	1,513.98	4,000.00	4,000.00	2,486.02	38 %
3500 Operations and Maintenance	9,867.46	46,405.64	114,695.00	114,695.00	68,289.36	40 %
3833 Contributions to Other Agencies	867.00	867.00	7,000.00	7,000.00	6,133.00	12 %
3981 Special Events	480.75	1,153.60	8,000.00	8,000.00	6,846.40	14 %
4500 Liability Insurance	0.00	5,695.02	7,800.00	7,800.00	2,104.98	73 %
7110 Debt Service	0.00	0.00	150,000.00	150,000.00	150,000.00	0 %
Account Total:	**27,698.86**	**146,125.26**	**519,277.00**	**519,277.00**	**373,151.74**	**28 %**
Account Group Total:	**27,698.86**	**146,125.26**	**519,277.00**	**519,277.00**	**373,151.74**	**28 %**
Fund Total:	**27,698.86**	**146,125.26**	**519,277.00**	**519,277.00**	**373,151.74**	**28 %**
91 Capital Expenses						
6000						
6300 Capital Expenses						
5500 Capital Outlay-Equipment	0.00	1,350.00	15,287.00	15,287.00	13,937.00	9 %
5700 Capital Outlay-Land and Improvements	141,001.00	324,988.88	0.00	336,434.11	11,445.23	97 %
Account Total:	**141,001.00**	**326,338.88**	**15,287.00**	**351,721.11**	**25,382.23**	**93 %**
Account Group Total:	**141,001.00**	**326,338.88**	**15,287.00**	**351,721.11**	**25,382.23**	**93 %**
Fund Total:	**141,001.00**	**326,338.88**	**15,287.00**	**351,721.11**	**25,382.23**	**93 %**
Grand Total:	**211,707.24**	**716,252.20**	**1,096,092.00**	**1,436,626.11**	**720,373.91**	**50 %**

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3110 Planning and Zoning Fees						
CR 178 1	Batch #: 10114		11/15		9,926.00	
CR 179 1	Batch #: 10115		11/15		500.00	
CR 180 1	Batch #: 10116		11/15		1,000.00	
	Account Total:		**2,325.60 CR**		**11,426.00**	**13,751.60 CR**
3210 Property Tax Receipts						
RV 148 1	September Property Tax		11/15		12,213.98	
RV 148 2	Tax N Tag		11/15		5,446.05	
	Account Total:		**545,429.36 CR**		**17,660.03**	**563,089.39 CR**
3230 Sales Tax Receipts						
RV 154 1	Sales & Use Tax Distribution		11/15		16,444.25	
	Account Total:		**83,953.95 CR**		**16,444.25**	**100,398.20 CR**
3250 Solid Waste Disposal Tax Dist.						
RV 155 1	Solid Waste Disposal Tax		11/15		1,127.14	
	Account Total:		**1,004.96 CR**		**1,127.14**	**2,132.10 CR**
3263 Cable Tax Receipts						
CR 176 1	Batch #: 10114		11/15		2,582.22	
	Account Total:		**2,432.38 CR**		**2,582.22**	**5,014.60 CR**
3831 Interest Earnings						
RV 156 1	Bank of NC CD Interest		11/15		236.98	
RV 157 1	Bank of NC CD Interest		11/15		236.13	
	Account Total:		**3,201.01 CR**		**473.11**	**3,674.12 CR**
4100 Administrative						
1001 Salary-Governing Body						
PR 151100 3	Payroll Expenditure					
1002 Salary-Town Administrator						
PR 151100 4	Payroll Expenditure					
PR 151102 3	Payroll Expenditure					
1003 Salary-Town Clerk						
PR 151100 5	Payroll Expenditure					
PR 151102 4	Payroll Expenditure					

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1005 Salary-Planning Director						
PR 151100 6	Payroll Expenditure	November Administrative Salary Total		14,921.60		
PR 151102 5	Payroll Expenditure					
1008 Medicare Expense						
PR 151100 7	Employer Contributions		11/15	97.40		
PR 151102 6	Employer Contributions		11/15	85.80		
	Object Total:		**830.49 DB**	**183.20**		**1,013.69 DB**
1009 Social Security Expense						
PR 151100 8	Employer Contributions		11/15	416.43		
PR 151102 7	Employer Contributions		11/15	366.83		
	Object Total:		**3,550.80 DB**	**783.26**		**4,334.06 DB**
1010 Retirement Expense						
PR 151100 9	Employer Contributions		11/15	470.96		
PR 151102 8	Employer Contributions		11/15	470.96		
	Object Total:		**4,197.24 DB**	**941.92**		**5,139.16 DB**
1011 Health/Dental/Vision						
PR 151100 10	Employer Contributions		11/15	2,823.39		
PR 151102 9	Employer Contributions		11/15	2,823.39		
	Object Total:		**22,587.12 DB**	**5,646.78**		**28,233.90 DB**
1013 Life Insurance						
PR 151100 11	Employer Contributions		11/15	51.66		
PR 151102 10	Employer Contributions		11/15	51.66		
	Object Total:		**413.28 DB**	**103.32**		**516.60 DB**
1015 Unemployment						
PR 151100 12	Employer Contributions		11/15	8.25		
	Object Total:		**55.05 DB**	**8.25**		**63.30 DB**
1016 Disability Insurance						
PR 151100 13	Employer Contributions		11/15	40.18		
PR 151102 11	Employer Contributions		11/15	40.18		
	Object Total:		**321.44 DB**	**80.36**		**401.80 DB**
1017 457b Contribution						
PR 151100 14	Employer Contributions		11/15	277.81		
PR 151102 12	Employer Contributions		11/15	277.81		
	Object Total:		**2,488.69 DB**	**555.62**		**3,044.31 DB**
1081 Accounting						
CL 760 1 34121	October	SAMUEL K. ANDERS, CPA, MSA	11/15	3,787.99		
CL 792 1 495953	Audit Fees	DIXON HUGHES GOODMAN, LLP	11/15	5,500.00		
	Object Total:		**30,579.68 DB**	**9,287.99**		**39,867.67 DB**
1082 Consulting						
CL 785 1 1011	Sheriff for Town Hall Me	MARCUS MOORE	11/15	72.00		
	Object Total:		**3,291.75 DB**	**72.00**		**3,363.75 DB**
1090 Legal Fees						
CL 759 1 14963	October	SPARROW DENNIS & MEDLIN,	11/15	2,083.33		
	Object Total:		**11,394.99 DB**	**2,083.33**		**13,478.32 DB**
1091 Tax Collection Fees						
CL 783 1 12397	Annual fee for tax colle	GUILFORD COUNTY	11/15	4,097.00		
	Object Total:			**4,097.00**		**4,097.00 DB**

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

Fund/Account/ Doc/Line #			Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund								
4100 Administrative								
2610 Office Supplies								
CL	770	3	Electronics Disposal	SANDRA SMITH	11/15	19.80		
CL	770	4	Office Supplies	SANDRA SMITH	11/15	9.20		
CL	770	8	Public Records Request Income	SANDRA SMITH	11/15		5.00	
CL	798	4	Lowes Foods Town Hall Supp	CARD SERVICES CENTER	11/15	29.46		
CL	798	13	Lowes Foods	CARD SERVICES CENTER	11/15	23.46		
RV	150	2	Reimb from Sandra for CCard Ch		11/15		9.60	
			Object Total:		**596.09 DB**	**81.92**	**14.60**	**663.41 DB**
2611 Postage and Delivery								
CL	770	2	Postage	SANDRA SMITH	11/15	0.71		
CL	770	5	Cert Mail	SANDRA SMITH	11/15	20.22		
			Object Total:		**98.00 DB**	**20.93**		**118.93 DB**
3101 Travel-Administrative								
CL	771	1	Conference Exps and Mileage	Bill Bruce	11/15	255.82		
CL	798	6	Charges from Sandra	CARD SERVICES CENTER	11/15	57.63		
CL	798	10	Charges from Sandra	CARD SERVICES CENTER	11/15	9.60		
RV	150	1	Reimb from Sandra for CCard Ch		11/15		188.64	
			Object Total:		**965.31 DB**	**323.05**	**188.64**	**1,099.72 DB**
3120 Mileage Reimbursement								
CL	771	2	Mileage	Bill Bruce	11/15	102.58		
			Object Total:		**411.88 DB**	**102.58**		**514.46 DB**
3150 Education								
CL	798	3	UNC SOG Seminar Re Payroll	CARD SERVICES CENTER	11/15	125.00		
			Object Total:		**695.00 DB**	**125.00**		**820.00 DB**
3210 Communications								
CL	794	1	1101097	NORTH STATE COMMUNICATIONS	11/15	324.70		
			Object Total:		**1,576.47 DB**	**324.70**		**1,901.17 DB**
3320 Web Hosting Fees								
CL	782	1	00262946 Web Hosting and Codebank	MUNICIPAL CODE CORPORATION	11/15	700.00		
			Object Total:			**700.00**		**700.00 DB**
3700 Advertising								
CL	765	2	103015C5 Advertising	NORTHWEST OBSERVER	11/15	140.00		
CL	779	1	11061552	NORTHWEST OBSERVER	11/15	322.20		
CL	781	1	4003106	NEWS & RECORD	11/15	460.88		
			Object Total:		**812.30 DB**	**923.08**		**1,735.38 DB**
3990 Miscellaneous								
CL	798	1	Charges From Bruce	CARD SERVICES CENTER	11/15	31.91		
RV	149	1	Reimb from Bruce For CCard Cha		11/15		42.70	
			Object Total:		**42.70 DB**	**31.91**	**42.70**	**31.91 DB**
4300 Equipment Lease								
CL	762	1	215298 Contract Usage	MODERN IMPRESSIONS	11/15	24.70		
CL	795	1	17860711 Copier	MODERN IMPRESSIONS	11/15	120.81		
			Object Total:		**717.60 DB**	**145.51**		**863.11 DB**
			Account Total:		**152,050.56 DB**	**41,543.31**	**245.94**	**193,347.93 DB**

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
5000 Building and Grounds						
2110 Furnishings						
CL 797 2	28200400 2 Flags	CARROT-TOP INDUSTRIES, INC	11/15	128.59		
	Object Total:			**128.59**		**128.59 DB**
3310 Electricity						
CL 780 1	3100 OR Rd & 4501 Peeples Rd	DUKE ENERGY	11/15	51.87		
CL 787 1	8315 Linville Road	DUKE ENERGY	11/15	1,212.74		
CL 790 6	1611 Oak Ridge Road	DUKE ENERGY	11/15	26.81		
	Object Total:		**5,541.02 DB**	**1,291.42**		**6,832.44 DB**
3515 Cleaning						
CL 791 1	Monthly Cleaning	AT YOUR SERVICES CLEANING	11/15	290.00		
	Object Total:		**1,160.00 DB**	**290.00**		**1,450.00 DB**
	Account Total:		**6,701.02 DB**	**1,710.01**		**8,411.03 DB**
	Fund Total:			**43,253.32**	**49,958.69**	

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3341 Special Events						
CR 181 1	Batch #: 10116		11/15		9.00	
	Account Total:		**610.21 CR**		**9.00**	**619.21 CR**
3342 Facility Rental						
CL 776 1	Refund Field Rental	JASON GEORGE	11/15	60.00		
CR 175 1	Batch #: 10113		11/15		798.75	
	Account Total:		**9,551.11 CR**	**60.00**	**798.75**	**10,289.86 CR**
3344 User Fees						
CL 770 1	Overpayment for Shelter Rental	SANDRA SMITH	11/15	2.50		
	Account Total:		**6,988.00 CR**	**2.50**		**6,985.50 CR**
3345 Other Park Revenue - Other						
CR 177 1	Batch #: 10114		11/15		153.00	
	Account Total:		**640.00 CR**		**153.00**	**793.00 CR**
6200 Cultural and Recreation Expense						
1004 Salary-Other						
PR 151100 17	Payroll Expenditure		11/15	5,777.10		
PR 151102 15	Payroll Expenditure		11/15	5,782.10		
	Object Total:		**51,572.40 DB**	**11,559.20**		**63,131.60 DB**
1008 Medicare Expense						
PR 151100 18	Employer Contributions		11/15	83.78		
PR 151102 16	Employer Contributions		11/15	83.86		
	Object Total:		**747.92 DB**	**167.64**		**915.56 DB**
1009 Social Security Expense						
PR 151100 19	Employer Contributions		11/15	358.18		
PR 151102 17	Employer Contributions		11/15	358.49		
	Object Total:		**3,197.49 DB**	**716.67**		**3,914.16 DB**
1010 Retirement Expense						
PR 151100 20	Employer Contributions		11/15	385.35		
PR 151102 18	Employer Contributions		11/15	385.68		
	Object Total:		**3,386.55 DB**	**771.03**		**4,157.58 DB**
1011 Health/Dental/Vision						
PR 151100 21	Employer Contributions		11/15	1,425.00		
PR 151102 19	Employer Contributions		11/15	1,425.00		
	Object Total:		**11,400.00 DB**	**2,850.00**		**14,250.00 DB**
1013 Life Insurance						
PR 151100 22	Employer Contributions		11/15	35.70		
PR 151102 20	Employer Contributions		11/15	35.70		
	Object Total:		**285.60 DB**	**71.40**		**357.00 DB**

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
6200 Cultural and Recreation Expense						
1015 Unemployment						
PR 151100 23	Employer Contributions		11/15	9.44		
PR 151102 21	Employer Contributions		11/15	9.49		
	Object Total:		**208.34 DB**	**18.93**		**227.27 DB**
1016 Disability Insurance						
PR 151100 24	Employer Contributions		11/15	33.28		
PR 151102 22	Employer Contributions		11/15	33.28		
	Object Total:		**266.24 DB**	**66.56**		**332.80 DB**
1017 457b Contribution						
PR 151100 25	Employer Contributions		11/15	131.11		
PR 151102 23	Employer Contributions		11/15	131.11		
	Object Total:		**1,251.76 DB**	**262.22**		**1,513.98 DB**
3500 Operations and Maintenance						
CL 761 1	ORFALL2015 Fall Shirts	MOAM USA INC	11/15	410.00		
CL 763 1	15-0198 Fix water leaks under ho	ALL-STAR PLUMBING	11/15	1,320.00		
CL 764 1	295347/289024/294013	GREEN RESOURCE, LLC	11/15	3,329.49		
CL 765 1	103015C5 Advertising	NORTHWEST OBSERVER	11/15	115.50		
CL 769 1	22749 Fall SB Trophies	Signs & Trophies, LLC	11/15	180.00		
CL 770 6	Grounds Care	SANDRA SMITH	11/15	1.20		
CL 770 7	Grounds Care	SANDRA SMITH	11/15	48.00		
CL 772 1	4000183 October Fuel	QUALITY OIL COMPANY	11/15	385.94		
CL 773 1	Grounds Care & Janitorial	LOWE'S	11/15	413.34		
CL 774 1	3103814 Equip Rep/Maint	SMITH TURF & IRRIGATION	11/15	212.00		
CL 775 1	130149 Supplies	TARHEEL PAPER & SUPPLY CO	11/15	307.56		
CL 777 1	CSB scorer	MAKAYLA L WILLIAMS	11/15	56.00		
CL 778 1	Ump for Games	JAMES EARLS MANUFACTURING	11/15	400.00		
CL 789 1	6231 Lisa Dr Ampitheater	DUKE ENERGY	11/15	36.06		
CL 789 2	6231 Lisa Dr Park	DUKE ENERGY	11/15	927.16		
CL 789 3	6231 Lisa Dr Park Restrooms	DUKE ENERGY	11/15	50.54		
CL 789 4	6231 Lisa Dr Park Lights	DUKE ENERGY	11/15	1,071.27		
CL 790 1	8326 Linville Rd	DUKE ENERGY	11/15	150.75		
CL 790 2	8300 Linville Rd	DUKE ENERGY	11/15	154.02		
CL 790 3	6231 Lisa Dr	DUKE ENERGY	11/15	133.16		
CL 790 4	8326 Linville Rd	DUKE ENERGY	11/15	111.44		
CL 790 5	6231 Lisa Dr	DUKE ENERGY	11/15	28.04		
CL 797 1	28200400 2 Flags	CARROT-TOP INDUSTRIES, INC	11/15	128.60		
CL 798 2	Markers Inc	CARD SERVICES CENTER	11/15	26.98		
CL 798 5	AB Seed	CARD SERVICES CENTER	11/15	41.92		
CL 798 7	Southern Sodgrass	CARD SERVICES CENTER	11/15	128.89		
CL 798 11	Tractor Supply	CARD SERVICES CENTER	11/15	80.82		
CL 798 12	AB Seed	CARD SERVICES CENTER	11/15	19.90		
CL 798 14	Tractor Supply	CARD SERVICES CENTER	11/15	20.32		
CL 798 15	Kidstuff Play Systems	CARD SERVICES CENTER	11/15	410.00		
RV 158 1	ORYA Reimb for Lights		11/15		831.44	
	Object Total:		**36,538.18 DB**	**10,698.90**	**831.44**	**46,405.64 DB**
3833 Contributions to Other Agencies						
CL 796 1	July-August	SENIOR RESOURCES OF GUILFO	11/15	867.00		
	Object Total:			**867.00**		**867.00 DB**

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

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 786 1	BBQ	OAK RIDGE FIREMANS FUND	11/15	350.00		
CL 798 8	Sams Club	CARD SERVICES CENTER	11/15	80.19		
CL 798 9	Lowes Foods MIP Supplies	CARD SERVICES CENTER	11/15	50.56		
	Object Total:		672.85 DB	480.75		1,153.60 DB
	Account Total:		109,527.33 DB	28,530.30	831.44	137,226.19 DB
	Fund Total:			28,592.80	1,792.19	

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

Fund/Account/ Doc/Line #				Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
91 Capital Expenses									
6300 Capital Expenses									
5700 Capital Outlay-Land and Improvements									
CL	766	1	201500080	Phase II	R.P. MURRAY, INC.	11/15	84,304.00		
CL	767	1	05	Phase II	R.P. MURRAY, INC.	11/15	55,697.00		
CL	768	1	48495	July	STEWART	11/15	750.00		
CL	788	1	49990	Phase II Park	STEWART	11/15	250.00		
				Object Total:		**183,987.88 DB**	**141,001.00**		**324,988.88 DB**
				Account Total:		**183,987.88 DB**	**141,001.00**		**324,988.88 DB**
				Fund Total:			**141,001.00**	**0.00**	
				Grand Total:			**212,847.12**	**51,750.88**	

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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			22,540.00	7,513.33	7,513.33	15,026.66
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	62,798.43	408,844.20
Park Equipment	750,837.15	1,350.00		752,187.15	263,588.36	51,383.61	314,971.97
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	11,710.00	0.00	7,067,972.01	1,156,187.68	190,506.37	1,346,694.05
					Est. Monthly	15,875.53	

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

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Town of Oak Ridge
Supplementary Schedule 5
Modified Accrual Basis

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

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

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

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

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