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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 January 31, 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.

February 2, 2015

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Town of Oak Ridge
Balance Sheet
Modified Accrual Basis
As of January 31, 2015

ASSETS

Current Assets

BB&T Checking	90,844.12
Petty Cash	100.00
BB&T Money Market	329,788.16
Bank of OR Money Market	318,248.20
Wells Fargo Money Market	1,251,101.84
CD-Bank of NC 03182015	503,573.23
CD-Bank of NC 02202015	501,752.09
Ad Valorem Tax Receivable	17,637.08
Sales Tax Refund Receivable	2,187.78
Total Current Assets	<u>3,015,232.50</u>

Total Assets **3,015,232.50**

LIABILITIES AND NET ASSETS

Current Liabilities

Unearned Revenue	3,348.00
Retirement Contributions Payable	11.83
FICA Tax Payable	0.00
FIT W/H Tax Payable	0.00
SIT W/H Tax Payable	0.00
Health Insurance Payable	6,879.77
457b Payable	0.00
Unemployment Payable	351.39
Deferred Revenues	17,637.08
Total Current Liabilities	<u>28,228.07</u>

Total Liabilities 28,228.07

Net Assets

Net Assets - Restricted	2,560,000.00
Net Assets - Unrestricted	427,004.43
Total Net Assets	<u>2,987,004.43</u>

TOTAL LIABILITIES AND NET ASSETS **3,015,232.50**

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

		Jan-15	Jul 14 -Jan 15
Revenues			
ABC Store			
3325	ABC Distribution	47,851.00	72,306.00
	Total ABC Store	47,851.00	72,306.00
Interest			
3831	Interest Earnings		5,175.58
	Total Interest	0.00	5,175.58
Other Park Revenues			
3341	Special Events		525.65
3342	Facility Rental	98.00	8,763.59
3343	Program Fees		5,775.00
3344	User Fees		8,141.00
3345	Other Park Revenue - Other		394.00
	Total Other Park Revenues	98.00	23,599.24
Planning and Zoning Fees			
3110	Planning and Zoning Fees	2,325.00	8,050.00
	Total Planning and Zoning	2,325.00	8,050.00
Tax Receipts			
3210	Property Tax Receipts	77,602.46	637,968.20
3230	Sales Tax Receipts	16,521.28	115,365.16
3250	Solid Waste Disposal Tax Dist.		2,066.93
3261	Telecommunication Services		11,056.46
3262	Video Programming		33,128.94
3263	Cable Tax Receipts		5,207.56
3264	Electric Power		81,678.20
3265	Piped Natural Gas		973.64
	Total Tax Receipts	94,123.74	887,445.09
	Total Revenues	144,397.74	996,575.91

Expenditures

Administrative			
1001	Salaries	14,276.56	109,638.55
1008	Medicare Expense	193.65	1,414.78
1009	Social Security Expense	828.04	6,049.40
1010	Retirement Expense	952.80	7,355.59
1011	Health/Dental/Vision	2,481.11	37,035.25
1013	Life Insurance	49.14	595.49
1014	Worker Comp	0.00	1,304.56
1015	Unemployment	147.33	588.45
1016	Disability Insurance	18.00	217.88
1017	457b Contribution	532.42	4,112.35
1035	Property Taxes	0.00	639.56
1081	Accounting	2,156.25	49,600.02
1082	Consulting	100.00	3,311.75
1084	Animal Control	3,810.25	7,620.50
1090	Legal Fees	8,786.68	25,922.14
1091	Tax Collection Fees	0.00	4,097.00
1095	Well Monitoring	0.00	5,000.00
2610	Office Supplies	203.53	1,906.98
2611	Postage and Delivery	0.00	147.00
3100	Travel	0.00	0.00
3101	Travel-Administrative	273.65	273.65

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

		<u>Dec 14</u>	<u>Jul 14 -Dec 14</u>
3120	Mileage Reimbursement	218.22	877.63
3150	Education	0.00	1,622.93
3210	Communications	477.00	3,464.37
3320	Web Hosting Fees	200.00	250.00
3700	Advertising		1,506.46
3950	Dues and Subscriptions	697.20	14,878.59
3960	Bank and Merchant Fees		360.16
3961	Direct Deposit Fees	0.00	0.00
3990	Miscellaneous	37.27	145.10
4210	Board of Adjustments	0.00	0.00
4220	Historical Committee	0.00	508.94
4230	Ordinance Conversion	0.00	4,304.45
4240	Planning Board	0.00	96.60
4300	Equipment Lease	139.08	915.16
4500	Liability Insurance	0.00	5,642.46
	Total Administrative	<u>36,578.18</u>	<u>301,403.75</u>
Building and Grounds			
1035	Property Taxes	0.00	0.00
1083	Security Monitoring		150.00
2110	Furnishings	0.00	503.52
3310	Electricity	2,288.91	12,233.77
3510	Repairs & Maintenance	1,177.48	4,078.34
3515	Cleaning	580.00	2,110.00
	Total Building and Ground	<u>4,046.39</u>	<u>19,075.63</u>
Cultural and Recreation Expense			
1004	Salary-Other	10,171.60	83,580.31
1008	Medicare Expense	147.51	1,212.07
1009	Social Security Expense	630.65	5,181.97
1010	Retirement Expense	719.15	5,769.83
1011	Health/Dental/Vision	1,355.64	21,898.77
1013	Life Insurance	33.74	538.51
1014	Worker Comp	0.00	4,131.10
1015	Unemployment	104.99	425.63
1016	Disability Insurance	18.00	290.82
1017	457b Contribution	257.16	2,040.39
3500	Operations and Maintenance	7,836.85	48,356.89
3833	Contributions to Other Agencies	0.00	2,684.00
3981	Special Events	0.00	2,827.82
4500	Liability Insurance	0.00	5,642.45
7110	Debt Service	150,084.30	150,084.30
	Total Cultural and Recreation	<u>171,359.59</u>	<u>334,664.86</u>
Capital Expense			
5210	Capital Exp - GIS, Computer, etc		3,391.90
5500	Capital Outlay-Equipment	0.00	5,029.62
5510	Capital Exp - Sign	0.00	0.00
5700	Capital Outlay-Land and Improvements	-90.00	37,875.80
	Total Capital Expense	<u>-90.00</u>	<u>46,297.32</u>
	Total Expenditures	<u>211,894.16</u>	<u>701,441.56</u>
	Net Revenue	<u>-67,496.42</u>	<u>295,134.35</u>

**Town of Oak Ridge
Supplementary Schedule 1
Account Balance Report-B B & T and Bank of Oak Ridge
Modified Accrual Basis
As of January 31, 2015**

<u>BB&T</u>	
Checking/Savings	
BB&T Checking	90,844.12
BB&T Money Market	<u>329,788.16</u>
Total Checking/Savings	<u><u>420,632.28</u></u>

<u>Bank of Oak Ridge</u>	
Checking/Savings	
Bank Of OR Money Market	318,248.20
Total Checking/Savings	<u><u>318,248.20</u></u>

**Town of Oak Ridge
Supplementary Schedule 2
Account Balance Report-Bank of North Carolina and Wells Fargo
Modified Accrual Basis
As of January 31, 2015**

<u>Bank of North Carolina</u>	
Checking/Savings	
CD-Bank of NC 02202015	501,752.09
CD-Bank of NC 03182015	<u>503,573.23</u>
Total Checking/Savings	<u><u>1,005,325.32</u></u>

<u>Wells Fargo</u>	
Checking/Savings	
Wells Fargo Money Market	<u>1,251,101.84</u>
Total Checking/Savings	<u><u>1,251,101.84</u></u>

Town of Oak Ridge
 Supplementary Schedule 4
 Schedule of Assets and Depreciation
 Modified Accrual Basis
 2014/2015 FY

Asset	Cost as of	2014/2015	2014/2015	Total	Accumulated	2014-2015	Accumulated
	6/30/2014	Additions	Disposals		Depreciation	Depreciation	Depreciation
					as of 6/30/14	Depreciation	as of 6/30/15
Land	1,827,318.03			1,827,318.03			
8326 Linville Rd	51,100.00			51,100.00	3,727.66	1,863.83	5,591.49
8300 Linville Rd	39,700.00			39,700.00			
Black Mountain Software		22,540.00		22,540.00		7,513.33	7,513.33
Computer Equipment	23,224.93	2,334.48		25,559.41	20,502.01	1,832.89	22,334.90
Furniture and Fixtures	31,296.41			31,296.41	30,265.01	1,021.70	31,286.71
Other - Equipment	1,567.00			1,567.00	1,337.75	229.25	1,567.00
Park Structures	514,505.24			514,505.24	70,654.62	15,733.58	86,388.20
Park Land Improvements	2,131,607.85	25,500.00		2,157,107.85	285,328.59	60,652.94	345,981.53
Park Equipment	725,175.18	5,029.62		730,204.80	213,417.66	49,721.81	263,139.47
Sidewalks	24,871.50			24,871.50	4,639.30	1,658.10	6,297.40
Signs	20,365.23			20,365.23	10,848.09	1,297.08	12,145.17
Town Hall	1,578,726.68			1,578,726.68	337,301.43	46,001.20	383,302.63
Total	6,969,458.05	55,404.10	0.00	7,024,862.15	978,022.12	187,525.71	1,165,547.83
					Est. Monthly		15,627.14

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

<u>Date</u>	<u>Payment</u>	<u>Interest</u>	<u>Principal</u>	<u>Balance</u>	
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					
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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Town of Oak Ridge
 Supplementary Schedule 3
 Modified Accrual Basis
 January 2015

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3110 Planning and Zoning Fees						
CL 258 1	Refund of P&Z Fee	LAND SOLUTIONS, PC	1/15	100.00		
CR 63 1	Batch #: 10044		1/15		1,825.00	
CR 65 1	Batch #: 10046		1/15		600.00	
	Account Total:			100.00	2,425.00	8,050.00 CR
3210 Property Tax Receipts						
RV 57 1	Tax Collections		1/15		72,637.66	
RV 57 2	Tax 'n tag distributions		1/15		4,964.80	
	Account Total:				77,602.46	637,968.20 CR
3230 Sales Tax Receipts						
RV 59 1	October		1/15		16,521.28	
	Account Total:				98,843.88 CR	115,365.16 CR
3325 ABC Distribution						
CR 64 1	Batch #: 10045		1/15		47,851.00	
	Account Total:			24,455.00 CR	47,851.00	72,306.00 CR
4100 Administrative						
1001 Salary-Governing Body						
PR 150103 3	Payroll Expenditure					
1002 Salary-Town Administrator						
PR 150106 3	Payroll Expenditure					
PR 150108 3	Payroll Expenditure					
1003 Salary-Town Clerk						
PR 150106 4	Payroll Expenditure					
PR 150108 4	Payroll Expenditure					
1005 Salary-Planning Director						
PR 150106 5	Payroll Expenditure					
PR 150108 5	Payroll Expenditure	January Administrative Salary Total		14,276.56		
1008 Medicare Expense						
PR 150103 4	Employer Contributions		1/15	11.60		
PR 150106 6	Employer Contributions		1/15	84.35		
PR 150108 6	Employer Contributions		1/15	97.70		
	Object Total:			1,221.13 DB		1,414.78 DB
1009 Social Security Expense						
PR 150103 5	Employer Contributions		1/15	49.60		
PR 150106 7	Employer Contributions		1/15	360.67		
PR 150108 7	Employer Contributions		1/15	417.77		
	Object Total:			5,221.36 DB		6,049.40

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1010 Retirement Expense						
PR 150106 8	Employer Contributions		1/15	476.40		
PR 150108 8	Employer Contributions		1/15	476.40		
	Object Total:			952.80		7,355.59 DB
1011 Health/Dental/Vision						
PR 150106 9	Employer Contributions		1/15	2,481.11		
	Object Total:			2,481.11		37,035.25 DB
1013 Life Insurance						
PR 150106 10	Employer Contributions		1/15	49.14		
	Object Total:			49.14		595.49 DB
1015 Unemployment						
PR 150103 6	Employer Contributions		1/15	8.25		
PR 150106 11	Employer Contributions		1/15	69.54		
PR 150108 9	Employer Contributions		1/15	69.54		
	Object Total:			147.33		588.45 DB
1016 Disability Insurance						
PR 150106 12	Employer Contributions		1/15	18.00		
	Object Total:			18.00		217.88 DB
1017 457b Contribution						
PR 150106 13	Employer Contributions		1/15	266.21		
PR 150108 10	Employer Contributions		1/15	266.21		
	Object Total:			532.42		4,112.35 DB
1081 Accounting						
CL 260 1	32987 December	SAMUEL K. ANDERS, CPA, MSA	1/15	2,156.25		
	Object Total:			47,443.77 DB		49,600.02 DB
1082 Consulting						
CL 290 1	January 20 October-December 2014	GUILFORD COUNTY EMERGENCY	1/15	100.00		
	Object Total:			3,211.75 DB		3,311.75 DB
1084 Animal Control						
CL 272 1	12337 10/01/14-12/31/14	GUILFORD COUNTY	1/15	3,810.25		
	Object Total:			3,810.25		7,620.50 DB
1090 Legal Fees						
CL 261 1	14179 December Inv#14179	SPARROW DENNIS & MEDLIN,	1/15	8,786.68		
	Object Total:			17,135.46 DB		25,922.14 DB
2610 Office Supplies						
CL 289 1	Lowe's Foods	CARD SERVICES CENTER	1/15	14.67		
CL 289 5	Lowe's Foods	CARD SERVICES CENTER	1/15	30.95		
CL 289 6	Oak Ridge Florist	CARD SERVICES CENTER	1/15	71.95		
CL 289 9	Lowe's Foods	CARD SERVICES CENTER	1/15	85.96		
	Object Total:			1,703.45 DB		1,906.98 DB
3101 Travel-Administrative						
CL 276 1	475.9 miles @ 57.5 cents	Bill Bruce	1/15	273.65		
	Object Total:			273.65		273.65 DB
3120 Mileage Reimbursement						
CL 279 1	379.5 miles @ 57.5 cents/mile	SANDRA SMITH	1/15	218.22		
	Object Total:			659.41 DB		877.63 DB

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
3210 Communications						
CL 283 1	526575	Acct#157510	1/15	324.70		
CL 296 1	222233	NORTH STATE COMMUNICATIONS	1/15	152.30		
				477.00		
	Object Total:			2,987.37 DB		3,464.37 DB
3320 Web Hosting Fees						
CL 277 1	36139	AVENNET, LLC	1/15	200.00		
				200.00		
	Object Total:			50.00 DB		250.00 DB
3950 Dues and Subscriptions						
CL 278 1	422736	ICMA	1/15	697.20		
				697.20		
	Object Total:			14,181.39 DB		14,878.59 DB
3990 Miscellaneous						
CL 257 1	Sign decorations-Exp Reimb.	Tom Pratt	1/15	37.27		
				37.27		
	Object Total:			107.83 DB		145.10 DB
4300 Equipment Lease						
CL 256 1	199855	Inv#199855	1/15	19.51		
CL 268 1	16354269	Modern Impressions	1/15	98.41		
CL 297 1	201478	Modern Impressions	1/15	21.16		
				776.08 DB		
	Object Total:			776.08 DB		915.16 DB
	Account Total:			239,595.45 DB		276,173.63 DB
5000 Building and Grounds						
3310 Electricity						
CL 269 1	1282371758	4501 Peebles Rd	1/15	24.04		
CL 269 2	1900383096	3100 Oak Ridge Rd	1/15	25.29		
CL 285 1	1897059962	1611 Oak Ridge Rd	1/15	24.43		
CL 291 1	2029820773	8315 Linville Rd	1/15	2,215.15		
				9,944.86 DB		
	Object Total:			2,288.91		12,233.77 DB
3510 Repairs & Maintenance						
CL 264 1	48742	PREMIER SUPPLY, INC.	1/15	211.48		
CL 280 1	237535	SEDFIELD INTERIOR LANDSC	1/15	81.00		
CL 284 1	19374	KALLIAM EXTERMINATORS, INC.	1/15	804.00		
CL 295 1	238710	SEDFIELD INTERIOR LANDSC	1/15	81.00		
				1,177.48		
	Object Total:			2,900.86 DB		4,078.34 DB
3515 Cleaning						
CL 255 1	494596	AT YOUR SERVICES CLEANING	1/15	290.00		
CL 294 1	552202	AT YOUR SERVICES CLEANING	1/15	290.00		
				1,530.00 DB		
	Object Total:			1,530.00 DB		2,110.00 DB
	Account Total:			14,375.72 DB		18,422.11 DB
6200 Cultural and Recreation Expense						
3500 Operations and Maintenance						
RV 58 1	Advance Auto Parts return		1/15			
	Object Total:			1.17		1.17 CR
	Account Total:			1.17		1.17 CR
	Fund Total:			40,724.57		144,400.91

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3342 Facility Rental						
CR 62 1	Batch #: 10044		1/15		98.00	
						8,763.59 CR
6200 Cultural and Recreation Expense						
1004 Salary-Other						
PR 150106 16	Payroll Expenditure		1/15	5,103.80		
PR 150108 13	Payroll Expenditure		1/15	5,067.80		
				10,171.60		83,580.31 DB
1008 Medicare Expense						
PR 150106 17	Employer Contributions		1/15	74.02		
PR 150108 14	Employer Contributions		1/15	73.49		
				147.51		1,212.07 DB
1009 Social Security Expense						
PR 150106 18	Employer Contributions		1/15	316.44		
PR 150108 15	Employer Contributions		1/15	314.21		
				630.65		5,181.97 DB
1010 Retirement Expense						
PR 150106 19	Employer Contributions		1/15	360.85		
PR 150108 16	Employer Contributions		1/15	358.30		
				719.15		5,769.83 DB
1011 Health/Dental/Vision						
PR 150106 20	Employer Contributions		1/15	1,355.64		
				1,355.64		21,898.77 DB
1013 Life Insurance						
PR 150106 21	Employer Contributions		1/15	33.74		
				33.74		538.51 DB
1015 Unemployment						
PR 150106 22	Employer Contributions		1/15	52.68		
PR 150108 17	Employer Contributions		1/15	52.31		
				104.99		425.63 DB
1016 Disability Insurance						
PR 150106 23	Employer Contributions		1/15	18.00		
				18.00		290.82 DB
1017 457b Contribution						
PR 150106 24	Employer Contributions		1/15	128.58		
PR 150108 18	Employer Contributions		1/15	128.58		
				257.16		2,040.39 DB
3500 Operations and Maintenance						
CL 259 1	400183	QUALITY OIL COMPANY	1/15	340.56		
CL 263 1	985583	LOWE'S	1/15	83.39		
CL 263 2	902946	LOWE'S	1/15	222.93		
CL 265 1	00227075	RECREATION CREATIONS, LLC	1/15	201.73		
CL 266 1	002097	GREEN RESOURCE, LLC	1/15	38.00		
CL 267 1	3448	GATE CITY SIGNS	1/15	305.97		
CL 270 1	3013-1	SHERWIN-WILLIAMS	1/15	81.91		
CL 271 1	178148	FARMERS FEED AND SEED	1/15	227.63		
CL 273 1	30089	CLARK FARM LAWN & GARDEN	1/15	7.98		

See Accountant's Compilation Report

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

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 281 1	3463	GATE CITY SIGNS	1/15	135.97		
CL 282 1	3013117769 Inv#30131177690115	SHERWIN-WILLIAMS	1/15	81.91		
CL 286 1	1454873624 6231 Lisa Drive	DUKE ENERGY	1/15	22.25		
CL 286 2	1671346960 8326 Linville Rd	DUKE ENERGY	1/15	232.58		
CL 286 3	1805724142 6231 Lisa Drive	DUKE ENERGY	1/15	211.28		
CL 286 4	2110782834 8326 Linville Rd	DUKE ENERGY	1/15	323.95		
CL 287 1	4470 Lamps and Ballasts	OAK RIDGE ELECTRIC, INC	1/15	250.30		
CL 288 1	26519 Inv#26519	RELIANCE FOUNDRY CO LTD	1/15	1,177.00		
CL 289 2	Triad Mulch	CARD SERVICES CENTER	1/15	59.77		
CL 289 3	Yuckos	CARD SERVICES CENTER	1/15	492.00		
CL 289 4	Great American Property Mgmt	CARD SERVICES CENTER	1/15	210.00		
CL 289 7	Tractor Supply	CARD SERVICES CENTER	1/15	21.56		
CL 289 8	Tractor Supply	CARD SERVICES CENTER	1/15	41.93		
CL 289 10	Advance Auto	CARD SERVICES CENTER	1/15	105.89		
CL 289 11	Advance Auto - return	CARD SERVICES CENTER	1/15		12.78	
CL 292 1	1172718634 6231 Lisa Drive	DUKE ENERGY	1/15	444.39		
CL 292 2	1819859193 6231 Lisa Drive	DUKE ENERGY	1/15	1,274.88		
CL 293 1	30267 Inv#30267	CLARK FARM LAWN & GARDEN	1/15	1,294.54		
CL 298 1	1 Kay Park-Rec pd twice	ANDERSON TREE	1/15	375.00		
RV 61 1			1/15		414.50	
	Object Total:			8,265.30	427.28	48,358.06 DB
7110 Debt Service						
CL 275 1	9933002842 #993300284200001	BB&T GOVERNMENTAL FINANCE	1/15	150,084.30		
	Object Total:			150,084.30	427.28	150,084.30 DB
	Account Total:			171,788.04		319,380.66 DB
	Fund Total:			171,788.04	525.28	

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Town of Oak Ridge
 Supplementary Schedule 3
 Modified Accrual Basis
 January 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					
RV 61 2	Plans-Collins & Galyon		1/15		45.00	
RV 61 3	Plans-Bar Construction Co		1/15		45.00	
	Object Total:			37,965.80 DB	90.00	37,875.80 DB
	Account Total:			37,965.80 DB	90.00	37,875.80 DB
	Fund Total:			0.00	90.00	
	Grand Total:			212,512.61	145,016.19	

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