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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 June 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.

July 8, 2015

Town of Oak Ridge
Balance Sheet
Modified Accrual Basis
As of June 30, 2015

ASSETS

Current Assets

BB&T Checking	171,403.27
Petty Cash	100.00
BB&T Money Market	330,115.39
Bank of OR Money Market	318,692.63
Wells Fargo Money Market	1,252,655.51
CD-Bank of NC 12182015	505,006.50
CD-Bank of NC 11202015	503,180.18
Ad Valorem Tax Receivable	17,637.08
Sales Tax Refund Receivable	5,245.23
Total Current Assets	3,104,035.79

Total Assets **3,104,035.79**

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts Payable	2671.18
Unearned Revenue	3,348.00
Retirement Contributions Payable	3,107.44
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	1,672.72
Unemployment Payable	411.96
Deferred Revenues	17,637.08
Total Current Liabilities	28,931.43

Total Liabilities 28,931.43

Net Assets

Net Assets - Committed - Capital Projects	2,560,000.00
Net Assets - Restricted	
Stabilization by State Statute	138,635.00
Dog Park	1,534.00
Net Assets - Unassigned	374,935.36
Total Net Assets	3,075,104.36

TOTAL LIABILITIES AND NET ASSETS **3,104,035.79**

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

		June 2015	July 14 - June 15
Revenues			
ABC Store			
3325	ABC Distribution	0.00	91,897.00
	Total ABC Store	0.00	91,897.00
Dog Park Fund Donations			
3331	Dog Park Fund Donations	1,018.20	2,768.20
	Total Dog Park Fund Donations	1,018.20	2,768.20
Interest			
3831	Interest Earnings	1,079.68	10,312.69
	Total Interest	1,079.68	10,312.69
Other Park Revenues			
3341	Special Events	136.50	662.15
3342	Facility Rental	3,145.75	14,364.34
3343	Program Fees	1,605.00	12,270.00
3344	User Fees	0.00	9,953.00
3345	Other Park Revenue - Other	685.00	1,173.00
	Total Other Park Revenues	5,572.25	38,422.49
Planning and Zoning Fees			
3110	Planning and Zoning Fees	9,779.50	18,479.50
	Total Planning and Zoning	9,779.50	18,479.50
Tax Receipts			
3210	Property Tax Receipts	6,955.82	761,020.52
3220	Excise Tax Receipts	0.00	32,364.95
3230	Sales Tax Receipts	15,154.86	200,422.69
3250	Solid Waste Disposal Tax Dist.	0.00	4,300.29
3261	Telecommunication Services	7,612.37	23,888.96
3262	Video Programming	16,248.22	66,139.49
3263	Cable Tax Receipts	0.00	10,723.08
3264	Electric Power	63,633.71	194,449.03
3265	Piped Natural Gas	2,022.47	3,764.76
	Total Tax Receipts	111,627.45	1,297,073.77
	Total Revenues	129,077.08	1,458,953.65
Expenditures			
Administrative			
1001	Salaries	14,276.56	181,021.35
1008	Medicare Expense	180.30	2,316.28
1009	Social Security Expense	770.94	9,904.10
1010	Retirement Expense	952.80	12,119.59
1011	Health/Dental/Vision	4,962.22	57,743.14
1013	Life Insurance	98.28	1,019.93
1014	Worker Comp	0.00	1,304.56
1015	Unemployment	52.76	1,035.53
1016	Disability Insurance	36.00	375.72
1017	457b Contribution	532.42	6,774.45
1035	Property Taxes	0.00	639.56
1081	Accounting	2,573.49	61,666.71
1082	Consulting	82.00	10,246.50
1084	Animal Control	3,810.25	15,241.00
1090	Legal Fees	6,761.66	43,642.12
1091	Tax Collection Fees	0.00	4,097.00
1095	Well Monitoring	0.00	5,000.00
2610	Office Supplies	71.10	2,881.92

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

		<u>June 2015</u>	<u>July 14 - June 15</u>
2611	Postage and Delivery	128.28	340.06
3100	Travel	0.00	0.00
3101	Travel-Administrative	100.11	383.76
3120	Mileage Reimbursement	150.31	1,534.52
3150	Education	0.00	2,284.16
3210	Communications	477.00	5,849.37
3320	Web Hosting Fees	0.00	850.00
3700	Advertising	798.00	3,946.02
3950	Dues and Subscriptions	0.00	15,058.59
3960	Bank and Merchant Fees	39.25	604.41
3990	Miscellaneous	0.00	175.10
4210	Board of Adjustments	0.00	0.00
4220	Historical Committee	3,745.00	5,367.09
4230	Ordinance Conversion	0.00	4,304.45
4240	Planning Board	0.00	96.60
4300	Equipment Lease	120.47	1,508.59
4500	Liability Insurance	0.00	5,982.46
	Total Administrative	<u>40,719.20</u>	<u>465,314.64</u>
Building and Grounds			
1083	Security Monitoring	0.00	300.00
2110	Furnishings	0.00	503.52
3310	Electricity	1,369.68	21,745.81
3510	Repairs & Maintenance	1,394.15	7,934.65
3515	Cleaning	290.00	3,560.00
	Total Building and Ground	<u>3,053.83</u>	<u>34,043.98</u>
Cultural and Recreation Expense			
1004	Salary-Other	11,107.60	135,860.33
1008	Medicare Expense	161.10	1,970.26
1009	Social Security Expense	688.68	8,423.37
1010	Retirement Expense	721.70	9,370.68
1011	Health/Dental/Vision	2,711.28	32,952.45
1013	Life Insurance	67.48	807.23
1014	Worker Comp	0.00	4,131.10
1015	Unemployment	64.12	860.85
1016	Disability Insurance	36.00	437.58
1017	457b Contribution	253.04	3,069.67
3500	Operations and Maintenance	27,095.41	107,327.62
3833	Contributions to Other Agencies	2,110.00	4,794.00
3981	Special Events	2,166.09	8,732.72
3982	Dog Park Expense	1,276.01	1,379.51
4500	Liability Insurance	0.00	5,642.45
7110	Debt Service	0.00	150,084.30
	Total Cultural and Recreation	<u>48,458.51</u>	<u>475,844.12</u>
Capital Expense			
5210	Capital Exp - GIS, Computer, etc	0.00	5,860.90
5500	Capital Outlay-Equipment	0.00	23,171.97
5510	Capital Exp - Sign	0.00	0.00
5700	Capital Outlay-Land and Improvements	21,499.37	71,483.76
	Total Capital Expense	<u>21,499.37</u>	<u>100,516.63</u>
	Total Expenditures	<u>113,730.91</u>	<u>1,075,719.37</u>
	Net Revenue	<u>15,346.17</u>	<u>383,234.28</u>

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**Town of Oak Ridge
Supplementary Schedule 1
Account Balance Report-B B & T and Bank of Oak Ridge
Modified Accrual Basis
As of June 30, 2015**

<u>BB&T</u>	
Checking/Savings	
BB&T Checking	171,403.27
BB&T Money Market	<u>330,115.39</u>
Total Checking/Savings	<u><u>501,518.66</u></u>

<u>Bank of Oak Ridge</u>	
Checking/Savings	
Bank Of OR Money Market	318,692.63
Total Checking/Savings	<u><u>318,692.63</u></u>

**Town of Oak Ridge
Supplementary Schedule 2
Account Balance Report-Bank of North Carolina and Wells Fargo
Modified Accrual Basis
As of June 30, 2015**

<u>Bank of North Carolina</u>	
Checking/Savings	
CD-Bank of NC 12182015	505,006.50
CD-Bank of NC 11202015	503,180.18
Total Checking/Savings	<u><u>1,008,186.68</u></u>

<u>Wells Fargo</u>	
Checking/Savings	
Wells Fargo Money Market	1,252,655.51
Total Checking/Savings	<u><u>1,252,655.51</u></u>

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
3110 Planning and Zoning Fees						
CR 108 1	Batch #: 10076		6/15		3,200.00	
CR 115 1	Batch #: 10081		6/15		1,034.80	
CR 121 1	Batch #: 10084		6/15		4,294.70	
CR 125 1	Batch #: 10086		6/15		700.00	
CR 127 1	Batch #: 10087		6/15		550.00	
Account Total:				8,700.00 CR	9,779.50	18,479.50 CR
3210 Property Tax Receipts						
RV 104 1	May		6/15		1,551.06	
RV 104 2	May Tax N Tag		6/15		5,404.76	
Account Total:				754,064.70 CR	6,955.82	761,020.52 CR
3230 Sales Tax Receipts						
RV 109 1	March Sales Tax		6/15		15,154.86	
Account Total:				185,267.83 CR	15,154.86	200,422.69 CR
3261 Telecommunication Services						
RV 110 3	3rd Qtr		6/15		7,612.37	
Account Total:				16,276.59 CR	7,612.37	23,888.96 CR
3262 Video Programming						
RV 110 4	3rd Qtr		6/15		16,248.22	
Account Total:				49,891.27 CR	16,248.22	66,139.49 CR
3264 Electric Power						
RV 110 2	3rd Qtr		6/15		63,633.71	
Account Total:				130,815.32 CR	63,633.71	194,449.03 CR
3265 Piped Natural Gas						
RV 110 1	3rd Qtr		6/15		2,022.47	
Account Total:				1,742.29 CR	2,022.47	3,764.76 CR
3831 Interest Earnings						
RV 113 1	CD Interest		6/15		480.84	
RV 114 1	CD Interest		6/15		479.10	
RV 115 1	June Stmt Interest		6/15		54.26	
RV 116 1	June Stmt Interest		6/15		65.48	
Account Total:				9,233.01 CR	1,079.68	10,312.69 CR

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1001 Salary-Governing Body						
PR 150600 3	Payroll Expenditure					
1002 Salary-Town Administrator						
PR 150600 4	Payroll Expenditure					
PR 150603 3	Payroll Expenditure					
1003 Salary-Town Clerk						
PR 150600 5	Payroll Expenditure					
PR 150603 4	Payroll Expenditure					
1005 Salary-Planning Director						
PR 150600 6	Payroll Expenditure	June Administrative Salary Total				
PR 150603 5	Payroll Expenditure					14,276.56
1008 Medicare Expense						
PR 150600 7	Employer Contributions		6/15	95.95		
PR 150603 6	Employer Contributions		6/15	84.35		
	Object Total:			180.30		2,316.28 DB
1009 Social Security Expense						
PR 150600 8	Employer Contributions		6/15	410.27		
PR 150603 7	Employer Contributions		6/15	360.67		
	Object Total:			770.94		9,904.10 DB
1010 Retirement Expense						
PR 150600 9	Employer Contributions		6/15	476.40		
PR 150603 8	Employer Contributions		6/15	476.40		
	Object Total:			952.80		12,119.59 DB
1011 Health/Dental/Vision						
PR 150600 10	Employer Contributions		6/15	2,481.11		
PR 150603 9	Employer Contributions		6/15	2,481.11		
	Object Total:			4,962.22		57,743.14 DB
1013 Life Insurance						
PR 150600 11	Employer Contributions		6/15	49.14		
PR 150603 10	Employer Contributions		6/15	49.14		
	Object Total:			98.28		1,019.93 DB
1015 Unemployment						
PR 150600 12	Employer Contributions		6/15	38.83		
PR 150603 11	Employer Contributions		6/15	13.93		
	Object Total:			52.76		1,035.53 DB
1016 Disability Insurance						
PR 150600 13	Employer Contributions		6/15	18.00		
PR 150603 12	Employer Contributions		6/15	18.00		
	Object Total:			36.00		375.72 DB
1017 457b Contribution						
PR 150600 14	Employer Contributions		6/15	266.21		
PR 150603 13	Employer Contributions		6/15	266.21		
	Object Total:			532.42		6,774.45 DB

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
1081 Accounting						
CL 451 1	33517 May Inv#33517	SAMUEL K. ANDERS, CPA, MSA	6/15	2,573.49		
	Object Total:			59,093.22 DB		61,666.71 DB
1082 Consulting						
CL 494 1	1006 Security-Town Mtg 6/10/1	James Goodnight	6/15	72.00		
CL 535 1	1001 Officers for June: 1	GUILFORD COUNTY	6/15	10.00		
	Object Total:			10,164.50 DB		10,246.50 DB
1084 Animal Control						
CL 471 1	06HPT12368 April-June 2015 Animal C	GUILFORD COUNTY FINANCE DE	6/15	3,810.25		
	Object Total:			11,430.75 DB		15,241.00 DB
1090 Legal Fees						
CL 450 1	14549 May Inv#14549	SPARROW DENNIS & MEDLIN,	6/15	2,083.33		
CL 545 1	14623 June	SPARROW DENNIS & MEDLIN,	6/15	4,678.33		
	Object Total:			36,880.46 DB		43,642.12 DB
2610 Office Supplies						
CL 475 6	Lower's Foods	CARD SERVICES CENTER	6/15	20.97		
CL 531 1	209866 June	Modern Impressions	6/15	42.34		
CL 536 1	CVS - Ant spray	CARD SERVICES CENTER	6/15	7.79		
	Object Total:			2,810.82 DB		2,881.92 DB
2611 Postage and Delivery						
CL 468 1	Box #374 12 Month PO Box #374 ren	US POSTAL SERVICE	6/15	56.00		
CL 509 4	USPS	SANDRA SMITH	6/15	13.48		
CL 513 1	USPS-Stamps	CARD SERVICES CENTER	6/15	9.80		
CL 536 2	USPS	CARD SERVICES CENTER	6/15	49.00		
	Object Total:			211.78 DB		340.06 DB
3101 Travel-Administrative						
CL 445 1	Mileage 130.1 @ 57.5 cents/mi	Bill Bruce	6/15	74.81		
CL 534 1	Mileage for June	Bruce Oakley	6/15	25.30		
	Object Total:			283.65 DB		383.76 DB
3120 Mileage Reimbursement						
CL 518 1	261.4 miles @ .575	SANDRA SMITH	6/15	150.31		
	Object Total:			1,384.21 DB		1,534.52 DB
3210 Communications						
CL 507 1	819775 Acct #157510	NORTH STATE	6/15	324.70		
CL 508 1	223679 Lease payment 35/36	NORTH STATE COMMUNICATIONS	6/15	152.30		
	Object Total:			5,372.37 DB		5,849.37 DB
3700 Advertising						
CL 464 1	052915C2 Invoice #05-29-15-C2	NORTHWEST OBSERVER	6/15	28.00		
CL 490 1	4003106	NEWS & RECORD	6/15	215.48		
CL 527 1	06-26-15-C Advertising	NORTHWEST OBSERVER	6/15	56.00		
CL 530 1	6-26-15C9 Advertising	NORTHWEST OBSERVER	6/15	112.00		
CL 547 1	4003106 6/01-6/28	NEWS & RECORD	6/15	386.52		
	Object Total:			3,148.02 DB		3,946.02 DB
3960 Bank and Merchant Fees						
JV 58 1	June Bank Stmt		6/15	36.25		
JV 59 1	June Service Charge		6/15	3.00		
	Object Total:			565.16 DB		604.41 DB

See Accountant's Compilation Report

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
10 General Fund						
4100 Administrative						
4220 Historical Committee						
CL 454 1	2013-2014 FY not previous	GUILDFORD COUNTY HISTORIC P	6/15	125.00		
CL 519 1	R.P Larkins House	SEWAH STUDIOS, INC.	6/15	1,810.00		
CL 519 2	COL. Zach Whitaker House	SEWAH STUDIOS, INC.	6/15	1,810.00		
	Object Total:			3,745.00		5,367.09 DB
4300 Equipment Lease						
CL 457 1		Modern Impressions	6/15	22.06		
CL 488 1		MODERN IMPRESSIONS	6/15	98.41		
	Object Total:			1,388.12 DB		1,508.59 DB
	Account Total:			384,802.96 DB		425,522.16 DB
5000 Building and Grounds						
3310 Electricity						
CL 473 1	1282371758 4501 Peeples Rd	DUKE ENERGY	6/15	23.30		
CL 473 2	1900383096 3100 Oak Rd/dge Rd	DUKE ENERGY	6/15	22.18		
CL 505 1	1897059962 1611 Oak Ridge Rd	DUKE ENERGY	6/15	23.94		
CL 505 2	2029820773 8315 Lnhville Rd	DUKE ENERGY	6/15	1,300.26		
	Object Total:			20,376.13 DB		21,745.81 DB
3510 Repairs & Maintenance						
CL 452 1	May 2015	ANTIBAL RODRIGUEZ	6/15	200.00		
CL 453 1	244001 June 2015 Inv#244001	SEDFIELD INTERIOR LANDSC	6/15	81.00		
CL 475 1	180-393741 Batteries Plus	CARD SERVICES CENTER	6/15	159.96		
CL 481 1	1168845 AC repair	Brady Trane Service, Inc	6/15	586.50		
CL 489 1	S0047432 Nuisance Property Mainte	GLS Landscaping and Mainte	6/15	125.00		
CL 529 1	Mowing June	ANTIBAL RODRIGUEZ	6/15	150.00		
CL 543 1	19256947 Town Hall	LOWE'S	6/15	91.69		
	Object Total:			6,540.50 DB		7,934.65 DB
3515 Cleaning						
CL 532 1	June	AT YOUR SERVICES CLEANING	6/15	290.00		
	Object Total:			3,270.00 DB		3,560.00 DB
	Account Total:			30,186.63 DB		33,240.46 DB
	Fund Total:			43,773.03	122,486.63	

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
3331 Dog Park Fund Donations						
CR 110 1	Batch #: 10078		6/15		1,018.20	
				Account Total:	1,018.20	2,768.20 CR
3341 Special Events						
CR 120 1	Batch #: 10083		6/15		136.50	
				Account Total:	136.50	662.15 CR
3342 Facility Rental						
CR 107 1	Batch #: 10076		6/15		37.50	
CR 109 1	Batch #: 10077		6/15		667.00	
CR 111 1	Batch #: 10078		6/15		30.00	
CR 112 1	Batch #: 10079		6/15		750.00	
CR 113 1	Batch #: 10080		6/15		30.00	
CR 117 1	Batch #: 10082		6/15		55.00	
CR 118 1	Batch #: 10083		6/15		1,398.75	
CR 123 1	Batch #: 10085		6/15		90.00	
CR 124 1	Batch #: 10086		6/15		87.50	
				Account Total:	3,145.75	14,364.34 CR
3343 Program Fees						
CR 114 1	Batch #: 10080		6/15		485.00	
CR 116 1	Batch #: 10081		6/15		435.00	
CR 122 1	Batch #: 10084		6/15		235.00	
CR 126 1	Batch #: 10086		6/15		450.00	
				Account Total:	1,605.00	12,270.00 CR
3345 Other Park Revenue - Other						
CR 119 1	Batch #: 10083		6/15		685.00	
				Account Total:	685.00	1,173.00 CR
6200 Cultural and Recreation Expense						
1004 Salary-Other						
PR 150600 17	Payroll Expenditure		6/15	5,553.80		
PR 150603 16	Payroll Expenditure		6/15	5,553.80		
				Object Total:	11,107.60	135,860.33 DB
1008 Medicare Expense						
PR 150600 18	Employer Contributions		6/15	80.55		
PR 150603 17	Employer Contributions		6/15	80.55		
				Object Total:	161.10	1,970.26 DB
1009 Social Security Expense						
PR 150600 19	Employer Contributions		6/15	344.34		
PR 150603 18	Employer Contributions		6/15	344.34		
				Object Total:	688.68	8,423.37
DB See Accountant's Compilation Report						

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

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
6200 Cultural and Recreation Expense						
1010 Retirement Expense						
PR 150600 20 Employer Contributions			6/15	360.85		
PR 150603 19 Employer Contributions			6/15	360.85		
	Object Total:			721.70		9,370.68 DB
1011 Health/Dental/Vision						
PR 150600 21 Employer Contributions			6/15	1,355.64		
PR 150603 20 Employer Contributions			6/15	1,355.64		
	Object Total:			2,711.28		32,952.45 DB
1013 Life Insurance						
PR 150600 22 Employer Contributions			6/15	33.74		
PR 150603 21 Employer Contributions			6/15	33.74		
	Object Total:			67.48		807.23 DB
1015 Unemployment						
PR 150600 23 Employer Contributions			6/15	32.06		
PR 150603 22 Employer Contributions			6/15	32.06		
	Object Total:			64.12		860.85 DB
1016 Disability Insurance						
PR 150600 24 Employer Contributions			6/15	18.00		
PR 150603 23 Employer Contributions			6/15	18.00		
	Object Total:			36.00		437.58 DB
1017 457b Contribution						
PR 150600 25 Employer Contributions			6/15	126.52		
PR 150603 24 Employer Contributions			6/15	126.52		
	Object Total:			253.04		3,069.67 DB
3500 Operations and Maintenance						
CL 446 1 Acct#40001		QUALITY OIL COMPANY	6/15	580.57		
CL 456 1 294572	Weed Eater Tune up Kit	FARMERS FEED AND SEED	6/15	19.04		
CL 458 1 9629-8		SHERWIN-WILLIAMS	6/15	48.45		
CL 459 1 387985	Umpires	JAMES EARLS MANUFACTURING	6/15	981.00		
CL 460 1 0446937-IN	All Steel Base Anchor	BEACON ATHLETICS	6/15	244.00		
CL 463 1 1097813	Set of 3 Single Bases	BEACON ATHLETICS	6/15	339.88		
CL 465 1 295170	Cutter head for edger	STI-TURF CARE EQUIPMENT	6/15	58.22		
CL 466 1 6/2/2015	Trimmer Service Kit	FARMERS FEED AND SEED	6/15	83.96		
CL 470 1 4866	Labor/equip to edge side	DAVID LEE JR.	6/15	100.00		
CL 474 1 995700	Fountain pump,wall pack	OAK RIDGE ELECTRIC, INC	6/15	636.75		
CL 474 2 84218463	Sos Padlocks	LOWE'S	6/15	375.12		
CL 475 2	Grounds Care	LOWE'S	6/15	217.95		
CL 475 12	CVS	CARD SERVICES CENTER	6/15	9.49		
CL 475 12	lifetime.com	CARD SERVICES CENTER	6/15	2,588.96		
CL 477 1	Acct#56983 Inv#338739659	Supplworks	6/15	56.48		
CL 478 1	4256-4601- 5/31/15 Stmt	SHERWIN-WILLIAMS	6/15	16.00		
CL 479 1	3011998	SMITH TURF & IRRIGATION	6/15	88.96		
CL 480 1	06122015-1 Inv#06122015-1	SOUTHEAST LASER GRADING LL	6/15	7,000.00		
CL 482 1	41957380	Paterson Medical Supply,	6/15	41.40		
CL 484 1	137412A Softballs	A.D. Starr	6/15	514.55		
CL 491 1	Cust#55050	STI-TURF CARE EQUIPMENT	6/15	559.47		
CL 493 1	201311	CHURCH BACKHOE SERVICE INC	6/15	600.00		
CL 496 1	1107498 Annual Extinguisher Serv	FIRE EXTINGUISHER SALES &	6/15	84.70		
CL 497 1	Trailer repair	Colfax Trailer & Repair, L	6/15	285.00		

See Accountant's Compilation Report

Town of Oak Ridge
Supplementary Schedule 3
Modified Accrual Basis
June 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 500 1	Dog Park #X15025.00	STEWART	6/15	550.00		
CL 501 1	Solenoid for sprayer, br	REDDICK EQUIPMENT CO OF NC	6/15	140.11		
CL 502 1	267722	GREEN RESOURCE, LLC	6/15	75.00		
CL 503 1	38142	CLARK FARM LAWN & GARDEN	6/15	206.72		
CL 504 1	2110782834 8326 Linville Rd	DUKE ENERGY	6/15	50.35		
CL 504 2	1671346960 8326 Linville Rd	DUKE ENERGY	6/15	74.72		
CL 504 3	1805724142 6231 Lisa	DUKE ENERGY	6/15	153.40		
CL 504 4	1454873624 6231 Lisa	DUKE ENERGY	6/15	31.16		
CL 504 5	1819859193 6231 Lisa	DUKE ENERGY	6/15	1,009.38		
CL 504 6	1172718634 6231 Lisa	DUKE ENERGY	6/15	1,040.53		
CL 509 1	GC-Criminal Record Check	SANDRA SMITH	6/15	25.00		
CL 509 2	Tractor Supply	SANDRA SMITH	6/15	13.98		
CL 509 3	PSI	SANDRA SMITH	6/15	0.75		
CL 510 1	10979	LOWE'S	6/15	367.26		
CL 510 2	99916	LOWE'S	6/15	93.78		
CL 511 1	10469	LOWE'S	6/15	396.77		
CL 512 1	10152	LOWE'S	6/15	251.89		
CL 514 1	MTD Genuine Parts	CARD SERVICES CENTER	6/15	44.00		
CL 515 1	Northern Tool - roller	CARD SERVICES CENTER	6/15	119.99		
CL 516 1	Just Bats.com	CARD SERVICES CENTER	6/15	89.00		
CL 517 1		QUALITY OIL COMPANY	6/15	43.00		
CL 517 2		QUALITY OIL COMPANY	6/15	80.95		
CL 517 3		QUALITY OIL COMPANY	6/15	59.31		
CL 517 4		QUALITY OIL COMPANY	6/15	15.27		
CL 517 5		QUALITY OIL COMPANY	6/15	17.72		
CL 517 6		QUALITY OIL COMPANY	6/15	65.68		
CL 517 7		QUALITY OIL COMPANY	6/15	74.51		
CL 517 8		QUALITY OIL COMPANY	6/15	48.65		
CL 520 1	3021241 Parts, Sprinklers	SMITH TURF & IRRIGATION	6/15	775.08		
CL 521 1	00268594 Grounds Care	GREEN RESOURCE, LLC	6/15	1,364.56		
CL 522 1	38944 Tail Light	CLARK FARM LAWN & GARDEN	6/15	21.55		
CL 523 1	0000149346 4 Baseball Controls	NEVCO, Inc.	6/15	1,208.60		
CL 524 1	15 Grass Carp for Pond	WINDMILL FISH HATCHERY	6/15	216.00		
CL 525 1	297826 Weedeater line, heads	FARMERS FEED AND SEED	6/15	234.01		
CL 526 1	0894-7 Field Maintenance - fiel	SHERWIN-WILLIAMS	6/15	51.72		
CL 528 1	Scorer-6 Games	MAKAYLA I WILLIAMS	6/15	48.00		
CL 528 2	Scorer-3 Games	MAKAYLA I WILLIAMS	6/15	24.00		
CL 539 1	32425 Comm. motor for sprayer	REDDICK EQUIPMENT CO OF NC	6/15	221.13		
CL 540 1	Ord#636536 Enduro fencing	BSN SPORTS	6/15	3,324.93		
CL 543 2	19256947 Park	LOWE'S	6/15	463.49		
CL 544 1	USPS	CARD SERVICES CENTER	6/15	6.70		
CL 544 2	MTD Parts	CARD SERVICES CENTER	6/15	20.26		
CL 544 3	Staples	CARD SERVICES CENTER	6/15	76.66		
CL 544 4	Tractor Supply	CARD SERVICES CENTER	6/15	65.96		
RV 108 1	ORVA Reimbursement		6/15		955.03	
RV 111 1	ORVA Reimb. for Igights		6/15		741.04	
	Object Total:			80,232.21 DB	1,696.07	107,327.62 DB

See Accountant's Compilation Report

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

Fund/Account/ Doc/line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
15 Cultural & Recreation Fund						
6200 Cultural and Recreation Expense						
3833 Contributions to Other Agencies						
CL 455 1	10/14-3/15 10/2014-3/2015	SENIOR RESOURCES OF GUILFORD COUNTY	6/15	2,110.00		4,794.00 DB
	Object Total:			2,110.00		
3981 Special Events						
CL 447 1	1005 Ridgdefest Security	DAVID HUBLER	6/15	372.00		
CL 448 1	1005 Ridgdefest Security	Steve Canter	6/15	216.00		
CL 467 1	1009 Ridgdefest-Interactive p1	Merchants Association of O	6/15	400.00		
CL 469 1	1000 2 Officers Inv#1000	GUILFORD COUNTY	6/15	20.00		
CL 474 3	84218463 Chest Freezer	LOWE'S	6/15	441.07		
CL 475 3	CVS - Ridgdefest	CARD SERVICES CENTER	6/15	10.49		
CL 475 7	Rio Grande -Ridgdefest	CARD SERVICES CENTER	6/15	5.00		
CL 485 1	26196179 Dumpster Ridgdefest	WASTE INDUSTRIES, INC.	6/15	294.00		
CL 506 1	Sam's Club - Music in the Park	TERRY LANNON	6/15	17.38		
CL 506 2	Lowe's Foods- Music in the Park	TERRY LANNON	6/15	36.12		
CL 527 2	06-26-15C1 Music in Park Advert	NORTHWEST OBSERVER	6/15	28.00		
JV 57 1	Concessions:Dog Park to SpeceV		6/15	326.03		
	Object Total:			2,166.09		8,732.72 DB
3982 Dog Park Expense						
CL 461 1	05-29-15-1 Canine Capers advertisin	NORTHWEST OBSERVER	6/15	331.50		
CL 462 1	28638 Wright Printing reimburs	ANNETTE JOYCE	6/15	167.50		
CL 472 1	5537 All About Awards - Reimb	ANNETTE JOYCE	6/15	70.00		
CL 475 4	Granny's Donuts - Canine Caper	CARD SERVICES CENTER	6/15	37.65		
CL 475 5	Sam's Club	CARD SERVICES CENTER	6/15	430.56		
CL 475 9	Lowe's Foods	CARD SERVICES CENTER	6/15	7.59		
CL 475 10	Lowe's Foods	CARD SERVICES CENTER	6/15	15.45		
CL 475 11	Lowe's Foods	CARD SERVICES CENTER	6/15	11.04		
CL 486 1	3649 Banner	GATE CITY SIGNS	6/15	199.25		
CL 487 1	06-05-15-5 Canine Capers Ad	NORTHWEST OBSERVER	6/15	331.50		
JV 57 2	Concessions:Dog Park to SpeceV		6/15		326.03	
	Object Total:			1,602.04	326.03	1,379.51 DB
	Account Total:			267,527.76 DB	2,022.10	315,986.27 DB
	Fund Total:			50,480.61	8,612.55	

Town of Oak Ridge
 Supplementary Schedule 3
 Modified Accrual Basis
 June 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 449 1	Soil Permit/Septic system	GUILFORD COUNTY HEALTH DEP	6/15	750.00		
CL 475 8	GuilfordCo-New well water test	CARD SERVICES CENTER	6/15	75.00		
CL 495 1	New well	D & Y Well Drilling Inc	6/15	7,095.00		
CL 498 1	May Services - Phase II	STEWART	6/15	400.00		
CL 537 1	Beautification Project	NEW GARDEN NURSERY & LANDS	6/15	11,814.00		
CL 538 1	Zone of Drip Irrigation	Camden Landscape Group	6/15	1,365.37		
	Object Total:			49,984.39 DB		71,483.76 DB
	Account Total:			49,984.39 DB		71,483.76 DB
	Fund Total:			21,499.37	0.00	
	Grand Total:			115,753.01	131,099.18	

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

Asset	Cost as of 6/30/2014	2014/2015 Additions	2014/2015 Disposals	Total	Accumulated		
					Depreciation as of 6/30/14	2014-2015 Depreciation	Accumulated 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	5,860.90		29,085.83	20,502.01	2,049.86	22,551.87
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	26,677.00		2,158,284.85	285,328.59	61,045.27	346,373.86
Park Equipment	725,175.18	25,661.97		750,837.15	213,417.66	50,687.35	264,105.01
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	80,739.87	0.00	7,050,197.92	978,022.12	189,100.55	1,167,122.67

Est. Monthly 15,758.38

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	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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