

Manager's Report

Period Covered February 1- February 29, 2024

Submitted by: Diane Miller, Manager

- Financial records attached –trial balance and expenditures/revenues YTD
- Pierce Creek Dredge is almost complete.
- RFQ for engineering services will be discussed this Friday by WAB
- Closures: Town Hall will be open with minimal staff as a floater holiday: March 29
- NOV- elevated copper and zinc levels detected in last sample. Andrew and Jeff are collaborating with input from the State to locate and adjust that testable quantity.
- Daniel to B-Distribution March 25-28, exam end of May.
- Retreat March 15, 8AM-2PM, all documents to the Manager NLT March 8.
- Manager's evaluation scheduled for March 15 following retreat.
- Topics for March 28 Quarterly meeting- Also scheduled for regular meeting April 2, 2024.

Project updates:

Draft of 160D update was forwarded to Commissioners-need direction- Planning Board pass first?



Town of Oriental

Revenue Statement : 2023 - 2024 for Accounting Period 2/29/2024

GENERAL FUND

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
10-30-30100	CURRENT YEAR PROPERTY TAX	\$530,000.00	\$450,487.20	\$450,487.20	\$79,512.80	85.00
10-30-30110	CURRENT YEAR DMV TAX	\$33,985.00	\$17,360.38	\$17,360.38	\$16,624.62	51.08
10-30-30200	PRIOR YEAR PROPERTY TAX	\$14,000.00	\$1,768.93	\$1,768.93	\$12,231.07	12.64
10-30-30300	INTEREST ON TAXES	\$1,000.00	\$302.07	\$302.07	\$697.93	30.21
10-30-30600	PARK & RECREATION DONATIONS	\$0.00	\$60.00	\$60.00	(\$60.00)	0.00
10-30-30700	NC SALES TAX REFUND	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00
10-30-31000	SALES & USE TAX	\$240,000.00	\$111,501.98	\$111,501.98	\$128,498.02	46.46
10-30-31500	FED & STATE GAS REFUND	\$2,000.00	\$142.97	\$142.97	\$1,857.03	7.15
10-30-31600	SOLID WASTE DISP T	\$600.00	\$176.73	\$176.73	\$423.27	29.46
10-30-32100	FRANCHISE TAX-Elec,Phone,Cable	\$70,000.00	\$19,748.35	\$19,748.35	\$50,251.65	28.21
10-30-32200	BEER & WINE TAX	\$4,050.00	\$0.00	\$0.00	\$4,050.00	0.00
10-30-32600	OCCUPANCY TAX-HEADS IN BED	\$13,800.00	\$9,708.74	\$9,708.74	\$4,091.26	70.35
10-30-32700	OCCUPANCY TX-WATERFRONT ENHANC	\$23,000.00	\$14,281.76	\$14,281.76	\$8,718.24	62.09
10-30-32705	OCCUPANCY TAX-PARKS N REC. REVENUE	\$9,200.00	\$4,572.76	\$4,572.76	\$4,627.24	49.70
10-30-32710	WATERCRAFT RACK RENTAL	\$200.00	\$180.00	\$180.00	\$20.00	90.00
10-30-32800	SOLID WASTE FEES	\$107,000.00	\$74,245.40	\$74,245.40	\$32,754.60	69.39
10-30-32810	RECYCLING FEE	\$75,150.00	\$42,354.05	\$42,354.05	\$32,795.95	56.36
10-30-33200	POWELL BILL ALLOCATION	\$41,000.00	\$46,329.73	\$46,329.73	(\$5,329.73)	113.00
10-30-33500	DOG PARK FEE	\$600.00	\$700.00	\$700.00	(\$100.00)	116.67
10-30-33700	TREE BOARD DONATIONS	\$0.00	\$160.00	\$160.00	(\$160.00)	0.00
10-30-34000	G/F INTEREST INCOME	\$2,500.00	\$3,460.88	\$3,460.88	(\$960.88)	138.44
10-30-34100	POWELL BILL INTEREST INCOME	\$0.00	\$840.84	\$840.84	(\$840.84)	0.00
10-30-35300	G/F OTHER INCOME	\$250.00	\$924.40	\$924.40	(\$674.40)	369.76
10-30-35320	FEMA REIMBURSEMENTS	\$3,750.00	\$0.00	\$0.00	\$3,750.00	0.00
10-30-35360	POLICE TICKETS	\$50.00	\$9.00	\$9.00	\$41.00	18.00
10-30-35400	ZONING & PERMIT FEES	\$4,500.00	\$12,300.00	\$12,300.00	(\$7,800.00)	273.33
10-30-36000	G/F FUND BAL.APPROPRIATED	\$132,128.48	\$0.00	\$0.00	\$132,128.48	0.00
10-30-36400	DUKE PEV GRANT	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00
10-30-37100	N.C. COMMUNITY FOUNDATION-REVENUE	\$5,034.00	\$0.00	\$0.00	\$5,034.00	0.00
Total Dept.	REVENUES	\$1,323,797.48	\$811,616.17	\$811,616.17	\$512,181.31	61.31
Total Revenues	GENERAL FUND	\$1,323,797.48	\$811,616.17	\$811,616.17	\$512,181.31	61.31



Town of Oriental
Revenue Statement : 2023 - 2024
for Accounting Period 2/29/2024

CAPITAL PROJECTS-PIERCE CREEK DREDGING GRANT

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
20-30-36500	PIERCE CREEK GRANT REIMBURSEMENT	\$276,975.00	\$69,243.75	\$69,243.75	\$207,731.25	25.00
Total Dept.	REVENUES	\$276,975.00	\$69,243.75	\$69,243.75	\$207,731.25	25.00
Total Revenues	CAPITAL PROJECTS-PIERCE CREEK DREDGING GRANT	\$276,975.00	\$69,243.75	\$69,243.75	\$207,731.25	25.00



Town of Oriental
Revenue Statement : 2023 - 2024
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WHITTAKER POINTE-CAPITAL PROJECT

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
24-30-36500	WHITTAKER POINTE-REVENUE	\$0.00	\$0.00	\$2,159,971.78	(\$2,159,971.78)	0.00
Total Dept.	REVENUES	\$0.00	\$0.00	\$2,159,971.78	(\$2,159,971.78)	0.00
Total Revenues	WHITTAKER POINTE-CAPITAL PROJECT	\$0.00	\$0.00	\$2,159,971.78	(\$2,159,971.78)	0.00



Town of Oriental
Revenue Statement : 2023 - 2024
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CAPITAL PROJECT-WHITTAKER CREEK DREDGING

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
25-30-36500	WHITTAKER CREEK DREDGING GRANT MATCH	\$0.00	\$38,250.00	\$38,250.00	(\$38,250.00)	0.00
25-30-36600	WHITTAKER CREEK DREDGING GRANT REIMBURSEMENT	\$153,000.00	\$0.00	\$0.00	\$153,000.00	0.00
Total Dept.	REVENUES	\$153,000.00	\$38,250.00	\$38,250.00	\$114,750.00	25.00
Total Revenues	CAPITAL PROJECT-WHITTAKER CREEK DREDGING	\$153,000.00	\$38,250.00	\$38,250.00	\$114,750.00	25.00



Town of Oriental
Revenue Statement : 2023 - 2024
for Accounting Period 2/29/2024

ARPA FUND

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
30-30-31520	ARPA INFRASTRUCTURE-REVENUE	\$0.00	\$0.00	\$137,199.25	(\$137,199.25)	0.00
Total Dept.	REVENUES	\$0.00	\$0.00	\$137,199.25	(\$137,199.25)	0.00
Total Revenues	ARPA FUND	\$0.00	\$0.00	\$137,199.25	(\$137,199.25)	0.00



Town of Oriental
Revenue Statement : 2023 - 2024
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WATER FUND

Account #	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	Uncollected YTD	% Coll
50-30-30100	WATER COLLECTIONS	\$302,000.00	\$224,903.72	\$224,903.72	\$77,096.28	74.47
50-30-30110	LATE FEES	\$5,000.00	\$4,835.00	\$4,835.00	\$165.00	96.70
50-30-30140	RECONNECT FEE	\$2,000.00	\$1,900.00	\$1,900.00	\$100.00	95.00
50-30-30300	WATER SERVICE FEE	\$5,000.00	\$9,435.00	\$9,435.00	(\$4,435.00)	188.70
50-30-30310	WATER BILL SVC FEE	\$4,000.00	\$2,512.00	\$2,512.00	\$1,488.00	62.80
50-30-30400	WATER TAP FEE	\$7,500.00	\$17,775.00	\$17,775.00	(\$10,275.00)	237.00
50-30-30600	WATER INTEREST REVENUE	\$800.00	\$710.83	\$710.83	\$89.17	88.85
50-30-30700	NC SALES TAX REFUND	\$4,500.00	\$0.00	\$0.00	\$4,500.00	0.00
50-30-31000	WATER OTHER INCOME	\$150.00	\$150.00	\$150.00	\$0.00	100.00
50-30-31100	BRMSD BILLING FEE	\$12,700.00	\$7,648.50	\$7,648.50	\$5,051.50	60.22
Total Dept.	REVENUES	\$343,650.00	\$269,870.05	\$269,870.05	\$73,779.95	78.53
Total Revenues	WATER FUND	\$343,650.00	\$269,870.05	\$269,870.05	\$73,779.95	78.53
Grand Total		\$2,097,422.48	\$1,188,979.97	\$3,486,151.00	(\$1,388,728.52)	166.21



Town of Oriental

Expenditure Statement : 2023 - 2024

for Accounting Period 2/29/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 50	ADMINISTRATION						
10-50-52100	TOWN MANAGER SALARY	\$93,800.00	\$60,428.80	\$60,428.80	\$0.00	\$33,371.20	64.42
10-50-52111	MERIT COMPENSATION	\$16,011.34	\$13,566.86	\$13,566.86	\$0.00	\$2,444.48	84.73
10-50-52200	ADMIN. ASST. SALARY	\$85,870.80	\$58,436.34	\$58,436.34	\$0.00	\$27,434.46	68.05
10-50-52300	ADMIN. FICA TAX EXPENSE	\$16,782.39	\$11,231.35	\$11,231.35	\$0.00	\$5,551.04	66.92
10-50-52400	ADMIN HEALTH & LIFE	\$41,840.76	\$29,673.14	\$29,673.14	\$0.00	\$12,167.62	70.92
10-50-52410	ADMIN RETIIREMENT- ORBITS	\$28,190.02	\$18,865.79	\$18,865.79	\$0.00	\$9,324.23	66.92
10-50-52420	UNEMPLOYMENT INS.	\$500.00	\$176.36	\$176.36	\$0.00	\$323.64	35.27
10-50-52500	DUES & SUBSCRIPTIONS	\$8,350.00	\$8,032.56	\$8,032.56	\$0.00	\$317.44	96.20
10-50-52600	AUDIT FEES	\$18,000.00	\$18,500.00	\$18,500.00	\$0.00	(\$500.00)	102.78
10-50-52610	PROFESSIONAL FEES	\$15,250.00	\$11,062.50	\$11,062.50	\$0.00	\$4,187.50	72.54
10-50-52700	LEGAL FEES	\$7,500.00	\$4,140.00	\$4,140.00	\$0.00	\$3,360.00	55.20
10-50-52800	COMPUTER/SOFTWARE	\$2,500.00	\$1,554.09	\$1,554.09	\$0.00	\$945.91	62.16
10-50-52810	COMPUTER MAINTENANCE	\$4,000.00	\$4,740.13	\$4,740.13	\$0.00	(\$740.13)	118.50
10-50-53010	ZONING/PLANNING COSTS	\$400.00	\$618.05	\$618.05	\$0.00	(\$218.05)	154.51
10-50-53100	MEETINGS/CONV.	\$500.00	\$443.84	\$443.84	\$0.00	\$56.16	88.77
10-50-53110	SCHOOLS/TRAINING	\$750.00	\$680.00	\$680.00	\$0.00	\$70.00	90.67
10-50-53120	EMPLOYEE MEALS	\$450.00	\$241.74	\$241.74	\$0.00	\$208.26	53.72
10-50-53130	EMPLOYEE TRAVEL	\$1,200.00	\$481.57	\$481.57	\$0.00	\$718.43	40.13
10-50-53200	ADVERTISING/NOTICES	\$750.00	\$744.00	\$744.00	\$0.00	\$6.00	99.20
10-50-53210	PRINTING	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	0.00
10-50-53400	SCHOOLS	\$600.00	\$55.00	\$55.00	\$0.00	\$545.00	9.17
10-50-53500	OFFICE EQUIPMENT	\$5,000.00	\$3,777.89	\$3,777.89	\$0.00	\$1,222.11	75.56
10-50-53600	SUPPLIES	\$2,300.00	\$1,232.60	\$1,232.60	\$0.00	\$1,067.40	53.59
10-50-53610	SUPPLIES-JANITORIAL CLEANING	\$2,000.00	\$973.57	\$973.57	\$0.00	\$1,026.43	48.68
10-50-53800	NC SALES TAX EXPENSE	\$3,600.00	\$1,365.16	\$1,365.16	\$0.00	\$2,234.84	37.92
10-50-53820	County Sales Tax	\$1,400.00	\$574.85	\$574.85	\$0.00	\$825.15	41.06
10-50-54000	G/F OTHER	\$3,829.48	\$2,313.45	\$2,313.45	\$0.00	\$1,516.03	60.41
10-50-54010	BANK SERVICE CHARGES	\$4,000.00	\$1,720.12	\$1,720.12	\$0.00	\$2,279.88	43.00
10-50-54040	MOWING EXPENSE	\$100.00	\$200.76	\$200.76	\$0.00	(\$100.76)	200.76
10-50-54050	RETREAT	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00	0.00
10-50-54060	GENERATOR TOWN HALL	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00
10-50-54100	TOWN BOARD SCHOOLING	\$200.00	\$924.87	\$924.87	\$0.00	(\$724.87)	462.44
10-50-54500	P.C. TAX BILLING	\$11,500.00	\$9,049.27	\$9,049.27	\$0.00	\$2,450.73	78.69
10-50-54510	P.C. DMV BILLING	\$975.00	\$639.73	\$639.73	\$0.00	\$335.27	65.61
10-50-55100	TELEPHONE	\$1,900.00	\$1,685.58	\$1,685.58	\$0.00	\$214.42	88.71
10-50-55200	POSTAGE	\$400.00	\$271.44	\$271.44	\$0.00	\$128.56	67.86
10-50-55300	INTERNET	\$1,780.00	\$1,263.76	\$1,263.76	\$0.00	\$516.24	71.00
10-50-55310	EMAIL/WEBSITE	\$1,995.00	\$338.53	\$338.53	\$0.00	\$1,656.47	16.97



Town of Oriental
Expenditure Statement : 2023 - 2024
for Accounting Period 2/29/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 50	ADMINISTRATION						
10-50-55500	WORKMAN'S COMP INS	\$7,485.00	\$4,982.23	\$4,982.23	\$0.00	\$2,502.77	66.56
10-50-55600	AUTOMOBILE INS	\$3,240.00	\$3,209.43	\$3,209.43	\$0.00	\$30.57	99.06
10-50-55700	GENERAL LIABILITY INS	\$6,438.00	\$6,468.19	\$6,468.19	\$0.00	(\$30.19)	100.47
10-50-55800	REAL & PER. PROPERTY INS	\$11,326.00	\$11,282.28	\$11,282.28	\$0.00	\$43.72	99.61
10-50-55900	PUBLIC OFFICIAL & LAW ENF. INS	\$2,595.00	\$2,767.98	\$2,767.98	\$0.00	(\$172.98)	106.67
10-50-56100	GEN. REPAIR & MAINT.	\$800.00	\$585.04	\$585.04	\$0.00	\$214.96	73.13
10-50-56200	UTILITIES	\$5,500.00	\$5,349.06	\$5,349.06	\$0.00	\$150.94	97.26
10-50-56210	TOI-TOI	\$3,000.00	\$814.50	\$814.50	\$0.00	\$2,185.50	27.15
10-50-56400	DUKE PEV EXPENSE	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00
Total Dept.	ADMINISTRATION	\$427,758.79	\$305,462.41	\$305,462.41	\$0.00	\$122,296.38	71.41



Town of Oriental

Expenditure Statement : 2023 - 2024

for Accounting Period 2/29/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 58	POLICE DEPT.						
10-58-52300	POLICE OFFICER- A -FICA	\$3,619.98	\$2,738.55	\$2,738.55	\$0.00	\$881.43	75.65
10-58-52310	OFFICER B -FICA	\$2,659.21	\$2,036.26	\$2,036.26	\$0.00	\$622.95	76.57
10-58-52400	POLICE OFFICER-HEALTH INS.	\$434.28	\$215.75	\$215.75	\$0.00	\$218.53	49.68
10-58-52405	Police Officer B.-Health Ins.	\$12,404.04	\$10,115.82	\$10,115.82	\$0.00	\$2,288.22	81.55
10-58-52410	POLICE RET - ORBITS	\$10,547.40	\$8,800.59	\$8,800.59	\$0.00	\$1,746.81	83.44
10-58-52810	COMPUTER MAINTENANCE	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00
10-58-52820	COMPUTER SOFTWARE	\$2,500.00	\$2,316.00	\$2,316.00	\$0.00	\$184.00	92.64
10-58-53110	TRAINING	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	0.00
10-58-53120	MEALS	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00
10-58-53200	ADVERTISING	\$75.00	\$0.00	\$0.00	\$0.00	\$75.00	0.00
10-58-53500	OFFICE EQUIPMENT	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0.00
10-58-53600	OFFICE SUPPLIES	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00
10-58-53700	COMMUNITY EVENTS	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00
10-58-54000	POLICE - OTHER	\$750.00	\$392.52	\$392.52	\$0.00	\$357.48	52.34
10-58-55100	POLICE PHONE	\$650.00	\$399.91	\$399.91	\$0.00	\$250.09	61.52
10-58-55110	POLICE PHONE ALLOWANCE	\$1,460.00	\$971.63	\$971.63	\$0.00	\$488.37	66.55
10-58-55200	POSTAGE	\$25.00	\$0.00	\$0.00	\$0.00	\$25.00	0.00
10-58-58100	POLICE OFFICER A - SALARY	\$47,320.00	\$34,449.27	\$34,449.27	\$0.00	\$12,870.73	72.80
10-58-58200	POLICE OFFICER - B SALARY	\$34,760.95	\$25,689.52	\$25,689.52	\$0.00	\$9,071.43	73.90
10-58-58700	POLICE OFFICER -A- 401K	\$2,366.00	\$1,789.88	\$1,789.88	\$0.00	\$576.12	75.65
10-58-58710	OFFICER B - 401K	\$1,738.05	\$1,330.91	\$1,330.91	\$0.00	\$407.14	76.57
10-58-59410	AMMUNITION & EXPENDABLES	\$750.00	\$0.00	\$0.00	\$0.00	\$750.00	0.00
10-58-59430	Police Computer	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00
10-58-59450	SURVEILLANCE/ELECTRONIC EQ	\$250.00	\$150.00	\$150.00	\$0.00	\$100.00	60.00
10-58-59540	POLICE EQUIPMENT MAINT	\$500.00	\$86.00	\$86.00	\$0.00	\$414.00	17.20
10-58-59600	POLICE UNIFORMS	\$500.00	\$197.23	\$197.23	\$0.00	\$302.77	39.45
10-58-59620	POLICE-SUBSCRIPTIONS/DUES	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	0.00
10-58-59720	POLICE AIR/DATA CARD	\$950.00	\$674.76	\$674.76	\$0.00	\$275.24	71.03
10-58-60600	POLICE GAS	\$5,000.00	\$2,826.74	\$2,826.74	\$0.00	\$2,173.26	56.53
10-58-60770	2020-POLICE FORD EXPLORER-MAINT.	\$250.00	\$163.40	\$163.40	\$0.00	\$86.60	65.36
10-58-60771	2020-POLICE FORD EXPLORER-REPAIR	\$650.00	\$604.00	\$604.00	\$0.00	\$46.00	92.92
10-58-60772	POLICE REPAIRS-2018 EXPLORER	\$700.00	\$0.00	\$0.00	\$0.00	\$700.00	0.00
10-58-60773	POLICE CAR MAINT-2018 EXPLORER.	\$500.00	\$82.13	\$82.13	\$0.00	\$417.87	16.43
10-58-60780	POLICE CAR REPAIRS - CHARGER	\$0.00	\$369.30	\$369.30	\$0.00	(\$369.30)	0.00
Total Dept.	POLICE DEPT.	\$134,959.91	\$96,400.17	\$96,400.17	\$0.00	\$38,559.74	71.43



Town of Oriental

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GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 60	PUBLIC WORKS DEPT.						
10-60-52300	P.W. FICA TAX EXPENSE	\$17,834.17	\$12,291.47	\$12,291.47	\$0.00	\$5,542.70	68.92
10-60-52400	PUBLIC WORKS HEALTH INS	\$45,074.64	\$32,980.43	\$32,980.43	\$0.00	\$12,094.21	73.17
10-60-52410	PUBLIC WORKS RET - ORBITS	\$29,956.74	\$20,646.36	\$20,646.36	\$0.00	\$9,310.38	68.92
10-60-53600	SUPPLIES-MAINT/REPAIR	\$1,400.00	\$330.99	\$330.99	\$0.00	\$1,069.01	23.64
10-60-54000	P.W. OTHER	\$2,200.00	\$1,272.23	\$1,272.23	\$0.00	\$927.77	57.83
10-60-55110	TELEPHONE ALLOWANCE	\$1,350.00	\$1,807.06	\$1,807.06	\$0.00	(\$457.06)	133.86
10-60-56100	GENERAL MAINT/REPAIR	\$2,000.00	(\$621.88)	(\$621.88)	\$0.00	\$2,621.88	-31.09
10-60-56330	EQUIPMENT RENTAL	\$1,500.00	\$568.79	\$568.79	\$0.00	\$931.21	37.92
10-60-59600	PW UNIFORMS	\$2,700.00	\$0.00	\$0.00	\$0.00	\$2,700.00	0.00
10-60-60100	PUBLIC WORKS SALARIES	\$176,293.52	\$125,447.69	\$125,447.69	\$0.00	\$50,845.83	71.16
10-60-60110	PUBLIC WORKS-HURRICANE	\$0.00	\$14.79	\$14.79	\$0.00	(\$14.79)	0.00
10-60-60500	DRAINAGE MAINTENANCE	\$14,000.00	\$16,666.63	\$16,666.63	\$0.00	(\$2,666.63)	119.05
10-60-60510	CONTRACTOR SERVICE	\$14,000.00	\$6,550.00	\$6,550.00	\$0.00	\$7,450.00	46.79
10-60-60600	FUEL	\$8,700.00	\$6,344.57	\$6,344.57	\$0.00	\$2,355.43	72.93
10-60-60700	VEHICLE REPAIR & MAINT.	\$750.00	\$36.29	\$36.29	\$0.00	\$713.71	4.84
10-60-60710	2014 TRUCK MAINT.	\$300.00	\$327.96	\$327.96	\$0.00	(\$27.96)	109.32
10-60-60711	2014 TRUCK REPAIR	\$200.00	\$582.16	\$582.16	\$0.00	(\$382.16)	291.08
10-60-60720	2005 F350 MAINT.	\$500.00	\$31.86	\$31.86	\$0.00	\$468.14	6.37
10-60-60721	2005 F350 REPAIR	\$150.00	\$276.84	\$276.84	\$0.00	(\$126.84)	184.56
10-60-60730	2012 TRUCK MAINT.	\$200.00	\$200.75	\$200.75	\$0.00	(\$0.75)	100.38
10-60-60731	2012 TRUCK REPAIR	\$350.00	\$576.23	\$576.23	\$0.00	(\$226.23)	164.64
10-60-60732	2020-FORD-F550 TRUCK MAINT.	\$300.00	\$134.69	\$134.69	\$0.00	\$165.31	44.90
10-60-60733	2020-FORD-F550 TRUCK REPAIRS	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00
10-60-60740	GATOR MAINT.	\$150.00	\$42.46	\$42.46	\$0.00	\$107.54	28.31
10-60-60741	GATOR REPAIR	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00
10-60-60750	TRACTOR MAINT.	\$50.00	\$69.99	\$69.99	\$0.00	(\$19.99)	139.98
10-60-60751	TRACTOR REPAIR	\$3,500.00	\$1,999.92	\$1,999.92	\$0.00	\$1,500.08	57.14
10-60-60752	2020-BIG TRACTOR-MAINT.	\$500.00	\$73.67	\$73.67	\$0.00	\$426.33	14.73
10-60-60753	2020-BIG TRACTOR-REPAIRS	\$500.00	\$1,259.04	\$1,259.04	\$0.00	(\$759.04)	251.81
10-60-60760	MOWER MAINT.	\$250.00	\$88.18	\$88.18	\$0.00	\$161.82	35.27
10-60-60761	MOWER REPAIR	\$125.00	\$9.17	\$9.17	\$0.00	\$115.83	7.34
10-60-60800	MOSQUITO CONTROL	\$8,500.00	\$0.00	\$0.00	\$0.00	\$8,500.00	0.00
10-60-61020	LAWN MAINT/REPAIR/SUPPLIES	\$2,900.00	\$1,381.14	\$1,381.14	\$0.00	\$1,518.86	47.63
10-60-61100	SAFETY SUPPLIES	\$1,500.00	\$358.12	\$358.12	\$0.00	\$1,141.88	23.87
10-60-61101	STORM PREPAREDNESS	\$64,247.21	\$1,466.76	\$1,466.76	\$0.00	\$62,780.45	2.28
10-60-61410	CHRISTMAS DECOR MAINT/REPAIR	\$1,000.00	\$232.95	\$232.95	\$0.00	\$767.05	23.30
10-60-61420	PUBLIC WORKS EQUIPMENT	\$2,700.00	\$1,210.93	\$1,210.93	\$0.00	\$1,489.07	44.85
10-60-61500	P.W. CAPITAL OUTLAY	\$37,157.50	\$0.00	\$0.00	\$0.00	\$37,157.50	0.00



Town of Oriental
Expenditure Statement : 2023 - 2024
for Accounting Period 2/29/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 60	PUBLIC WORKS DEPT.						
10-60-64300	TREE MAINTENANCE	\$4,000.00	\$15.00	\$15.00	\$0.00	\$3,985.00	0.38
Total Dept.	PUBLIC WORKS DEPT.	\$447,488.78	\$234,673.24	\$234,673.24	\$0.00	\$212,815.54	52.44



Town of Oriental
Expenditure Statement : 2023 - 2024
for Accounting Period 2/29/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 62	SANITATION						
10-62-62100	CONTRACTED GARBAGE	\$85,510.00	\$51,301.53	\$51,301.53	\$0.00	\$34,208.47	59.99
10-62-62200	TIPPING FEES	\$25,150.00	\$13,633.72	\$13,633.72	\$0.00	\$11,516.28	54.21
10-62-62210	YARD DEBRI TIPPING-GREEN WASTE	\$11,000.00	\$6,823.69	\$6,823.69	\$0.00	\$4,176.31	62.03
10-62-62600	RECYCLING	\$64,900.00	\$37,820.16	\$37,820.16	\$0.00	\$27,079.84	58.27
10-62-62610	YARD DEBRI-GREEN WASTE FLATS	\$18,600.00	\$12,804.25	\$12,804.25	\$0.00	\$5,795.75	68.84
Total Dept.	SANITATION	\$205,160.00	\$122,383.35	\$122,383.35	\$0.00	\$82,776.65	59.65



Town of Oriental
Expenditure Statement : 2023 - 2024
for Accounting Period 2/29/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 63	TRANSPORTATION & STREETS						
10-63-63200	POWELL BILL PAVING	\$40,000.00	\$0.00	\$0.00	\$3,876.50	\$36,123.50	9.69
10-63-63300	STREET LIGHTS	\$14,500.00	\$8,798.11	\$8,798.11	\$0.00	\$5,701.89	60.68
10-63-63400	STREET SIGNS	\$1,000.00	\$137.80	\$137.80	\$0.00	\$862.20	13.78
Total Dept.	TRANSPORTATION & STREETS	\$55,500.00	\$8,935.91	\$8,935.91	\$3,876.50	\$42,687.59	23.09



Town of Oriental
Expenditure Statement : 2023 - 2024
for Accounting Period 2/29/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 65	SPECIAL APPROPRIATIONS						
10-65-64600	OCCUPANCY TAX-PARKS N REC. EXPENSE	\$9,200.00	\$1,343.75	\$1,343.75	\$0.00	\$7,856.25	14.61
10-65-65700	OCC-WATERFRONT ENHANCEMENT	\$23,000.00	\$4,949.81	\$4,949.81	\$0.00	\$18,050.19	21.52
10-65-65800	OCC-HEADS IN BEDS ALLOCATION	\$13,800.00	\$4,832.45	\$4,832.45	\$0.00	\$8,967.55	35.02
10-65-65900	LOCAL ELECTIONS-NOV	\$1,000.00	\$755.50	\$755.50	\$0.00	\$244.50	75.55
10-65-71500	RECOVERY CONTRACTORS-FLORENCE	\$0.00	\$25,817.62	\$25,817.62	\$0.00	(\$25,817.62)	0.00
10-65-81000	N.C. COMMUNITY FOUNDATION-EXPENSE	\$5,034.00	\$840.00	\$840.00	\$0.00	\$4,194.00	16.69
10-65-81105	LIBRARY CONTRIBUTION	\$896.00	\$896.00	\$896.00	\$0.00	\$0.00	100.00
Total Dept.	SPECIAL APPROPRIATIONS	\$52,930.00	\$39,435.13	\$39,435.13	\$0.00	\$13,494.87	74.50
Total Fund	GENERAL FUND	\$1,323,797.48	\$807,290.21	\$807,290.21	\$3,876.50	\$512,630.77	61.28



Town of Oriental
Expenditure Statement : 2023 - 2024
for Accounting Period 2/29/2024

CAPITAL PROJECTS-PIERCE CREEK DREDGING GRANT

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 61	CAPITAL PROJECT EXPENSES						
20-61-61910	PIERCE CREEK GRANT-SURVEYING	\$5,000.00	\$4,900.00	\$4,900.00	\$0.00	\$100.00	98.00
20-61-61920	PIERCE CREEK GRANT-ADMINISTRATION	\$1,975.00	\$196.00	\$196.00	\$0.00	\$1,779.00	9.92
20-61-61930	PIERCE CREEK GRANT-CONSTRUCTION	\$270,000.00	\$105,000.00	\$105,000.00	\$0.00	\$165,000.00	38.89
Total Dept.	CAPITAL PROJECT EXPENSES	\$276,975.00	\$110,096.00	\$110,096.00	\$0.00	\$166,879.00	39.75
Total Fund	CAPITAL PROJECTS-PIERCE CREEK DREDGING GRANT	\$276,975.00	\$110,096.00	\$110,096.00	\$0.00	\$166,879.00	39.75



Town of Oriental
Expenditure Statement : 2023 - 2024
for Accounting Period 2/29/2024

WHITTAKER POINTE-CAPITAL PROJECT

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 61	CAPITAL PROJECT EXPENSES						
24-61-61900	WHITTAKER POINTE- ENGINEERING/PERMITTING	\$0.00	\$0.00	\$71,021.55	\$0.00	(\$71,021.55)	0.00
24-61-61920	WHITTAKER POINTE- ADMINISTRATION	\$0.00	\$0.00	\$26,464.95	\$0.00	(\$26,464.95)	0.00
24-61-61930	WHITTAKER POINTE- CONTRACTING	\$0.00	\$0.00	\$2,052,059.13	\$0.00	(\$2,052,059.13)	0.00
Total Dept.	CAPITAL PROJECT EXPENSES	\$0.00	\$0.00	\$2,149,545.63	\$0.00	(\$2,149,545.63)	0.00
Total Fund	WHITTAKER POINTE-CAPITAL PROJECT	\$0.00	\$0.00	\$2,149,545.63	\$0.00	(\$2,149,545.63)	0.00



Town of Oriental
Expenditure Statement : 2023 - 2024
for Accounting Period 2/29/2024

CAPITAL PROJECT-WHITTAKER CREEK DREDGING

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 61	CAPITAL PROJECT EXPENSES						
25-61-61910	WHITTAKER CREEK DREDGING-SURVEYING	\$4,900.00	\$4,900.00	\$4,900.00	\$0.00	\$0.00	100.00
25-61-61920	WHITTAKER CREEK DREDGING-ADMINISTRATION	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00
25-61-61930	WHITTAKER CREEK DREDGING-CONSTRUCTION	\$146,600.00	\$0.00	\$0.00	\$0.00	\$146,600.00	0.00
Total Dept.	CAPITAL PROJECT EXPENSES	\$153,000.00	\$4,900.00	\$4,900.00	\$0.00	\$148,100.00	3.20
Total Fund	CAPITAL PROJECT-WHITTAKER CREEK DREDGING	\$153,000.00	\$4,900.00	\$4,900.00	\$0.00	\$148,100.00	3.20



Town of Oriental
Expenditure Statement : 2023 - 2024
for Accounting Period 2/29/2024

ARPA FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 50	ADMINISTRATION						
30-50-52000	TRANSFER TO WATER & SEWER FUND	\$0.00	\$0.00	\$137,199.25	\$0.00	(\$137,199.25)	0.00
Total Dept.	ADMINISTRATION	\$0.00	\$0.00	\$137,199.25	\$0.00	(\$137,199.25)	0.00
Total Fund	ARPA FUND	\$0.00	\$0.00	\$137,199.25	\$0.00	(\$137,199.25)	0.00



Town of Oriental
Expenditure Statement : 2023 - 2024
for Accounting Period 2/29/2024

WATER FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 50	ADMINISTRATION						
50-50-50500	DEPRECIATION	\$16,287.72	\$0.00	\$0.00	\$0.00	\$16,287.72	0.00
50-50-51600	PRINTING & FORMS	\$950.00	\$973.19	\$973.19	\$0.00	(\$23.19)	102.44
50-50-52100	MANAGER SALARY	\$5,000.00	\$3,600.00	\$3,600.00	\$0.00	\$1,400.00	72.00
50-50-52200	ADMIN SALARY	\$39,706.80	\$19,853.40	\$19,853.40	\$0.00	\$19,853.40	50.00
50-50-52810	COMPUTER MAINTENANCE	\$175.00	\$15.06	\$15.06	\$0.00	\$159.94	8.61
50-50-52820	SOFTWARE MAINTENANCE	\$4,100.00	\$2,803.67	\$2,803.67	\$0.00	\$1,296.33	68.38
50-50-53130	TRAVEL/LODGING	\$500.00	\$185.83	\$185.83	\$0.00	\$314.17	37.17
50-50-53400	CERT/LICENSURE/EDUCATION	\$2,870.00	\$1,295.60	\$1,295.60	\$0.00	\$1,574.40	45.14
50-50-53410	PLANT LICENSES/PERMITS	\$2,500.00	\$2,160.00	\$2,160.00	\$0.00	\$340.00	86.40
50-50-53450	WATER SVC FEE EXPENSE	\$2,500.00	\$1,392.04	\$1,392.04	\$0.00	\$1,107.96	55.68
50-50-53800	NC SALES TAX EXPENSE	\$4,500.00	\$3,810.79	\$3,810.79	\$0.00	\$689.21	84.68
50-50-53820	County Sales Tax	\$2,500.00	\$1,605.64	\$1,605.64	\$0.00	\$894.36	64.23
50-50-55100	TELEPHONE-PW Office	\$1,440.00	\$840.76	\$840.76	\$0.00	\$599.24	58.39
50-50-55110	PHONE-DREW-WP	\$450.00	\$0.00	\$0.00	\$0.00	\$450.00	0.00
50-50-55120	TELEPHONE-JOSH CELL	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00
50-50-55130	DEMETRIUS PHONE	\$450.00	\$0.00	\$0.00	\$0.00	\$450.00	0.00
50-50-55140	DANIEL-PHONE	\$450.00	\$0.00	\$0.00	\$0.00	\$450.00	0.00
50-50-55200	POSTAGE	\$200.00	\$206.22	\$206.22	\$0.00	(\$6.22)	103.11
50-50-55210	POSTAGE-WATER BILLS	\$4,100.00	\$3,721.41	\$3,721.41	\$0.00	\$378.59	90.77
50-50-55500	WORKER'S COMP INS	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	100.00
50-50-55600	AUTO INS.	\$200.00	\$200.00	\$200.00	\$0.00	\$0.00	100.00
50-50-55800	REAL & PERSON. INS	\$8,700.00	\$8,699.97	\$8,699.97	\$0.00	\$0.03	100.00
50-50-56100	GEN REPAIR/MAINT	\$1,500.00	\$750.00	\$750.00	\$0.00	\$750.00	50.00
50-50-60100	PW SALARIES	\$56,832.88	\$28,416.48	\$28,416.48	\$0.00	\$28,416.40	50.00
Total Dept.	ADMINISTRATION	\$158,712.40	\$83,030.06	\$83,030.06	\$0.00	\$75,682.34	52.31



Town of Oriental

Expenditure Statement : 2023 - 2024 for Accounting Period 2/29/2024

WATER FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 60	PUBLIC WORKS DEPT.						
50-60-52500	AMMONIA	\$2,000.00	\$1,340.40	\$1,340.40	\$0.00	\$659.60	67.02
50-60-52600	CHLORINE	\$15,200.00	\$10,294.00	\$10,294.00	\$0.00	\$4,906.00	67.72
50-60-52610	CALCIUM -DE-CHLORINATOR	\$2,000.00	\$2,116.55	\$2,116.55	\$0.00	(\$116.55)	105.83
50-60-52700	SALT	\$58,000.00	\$29,504.25	\$29,504.25	\$0.00	\$28,495.75	50.87
50-60-53400	WATER TAP EXPENSE	\$10,000.00	\$18,920.49	\$18,920.49	\$0.00	(\$8,920.49)	189.20
50-60-53500	OFFICE EXPENSE	\$75.00	\$125.00	\$125.00	\$0.00	(\$50.00)	166.67
50-60-53600	SUPPLIES	\$400.00	\$241.47	\$241.47	\$0.00	\$158.53	60.37
50-60-53610	JANITORIAL SUPPLIES	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00
50-60-54000	MISC. EXPENSE	\$250.00	\$3.50	\$3.50	\$0.00	\$246.50	1.40
50-60-56000	WA REPAIR/MAINT-PLANT	\$3,750.00	\$577.32	\$577.32	\$0.00	\$3,172.68	15.40
50-60-56010	WA REPAIR/MAINT-STRUCTURE	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	0.00
50-60-56020	WA REPAIR/MAINT.- EQUIP	\$5,000.00	\$3,173.50	\$3,173.50	\$0.00	\$1,826.50	63.47
50-60-56030	WA REPAIR/MAINT.- SYSTEM	\$12,650.00	\$9,536.59	\$9,536.59	\$0.00	\$3,113.41	75.39
50-60-56200	UTILITIES	\$18,000.00	\$11,189.95	\$11,189.95	\$0.00	\$6,810.05	62.17
50-60-56300	SUPPLIES FOR INVENTORY	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00
50-60-56330	EQUIPMENT RENTAL	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00
50-60-56500	PREVENTIVE MAINTENANCE	\$6,500.00	\$4,105.26	\$4,105.26	\$0.00	\$2,394.74	63.16
50-60-57000	NEW WATER METERS	\$6,000.00	\$3,657.38	\$3,657.38	\$0.00	\$2,342.62	60.96
50-60-57500	ENVIROCHEM-TESTING	\$10,500.00	\$8,589.00	\$8,589.00	\$0.00	\$1,911.00	81.80
50-60-58000	PLANT TESTING SUPPLIES	\$7,500.00	\$6,349.87	\$6,349.87	\$0.00	\$1,150.13	84.66
50-60-58600	WATER TANK MAINT.	\$19,000.00	\$21,721.00	\$21,721.00	\$0.00	(\$2,721.00)	114.32
50-60-60600	FUEL	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00
50-60-61100	SAFETY EQ/GEAR	\$1,762.60	\$0.00	\$0.00	\$0.00	\$1,762.60	0.00
50-60-62100	SOLID WASTE RENTAL/DISP 20 YD	\$250.00	\$139.82	\$139.82	\$0.00	\$110.18	55.93
Total Dept.	PUBLIC WORKS DEPT.	\$184,937.60	\$131,585.35	\$131,585.35	\$0.00	\$53,352.25	71.15



Town of Oriental
Expenditure Statement : 2023 - 2024
for Accounting Period 2/29/2024

WATER FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 65	SPECIAL APPROPRIATIONS						
50-65-69100	BR SEWER COLLECTIONS	\$0.00	\$3,063.77	\$3,063.77	\$0.00	(\$3,063.77)	0.00
50-65-69600	BR BILLING EXPENSE	\$0.00	\$7,648.50	\$7,648.50	\$0.00	(\$7,648.50)	0.00
50-65-69800	BR ACCTS. PAID	\$0.00	\$197,682.16	\$197,682.16	\$0.00	(\$197,682.16)	0.00
Total Dept.	SPECIAL APPROPRIATIONS	\$0.00	\$208,394.43	\$208,394.43	\$0.00	(\$208,394.43)	0.00
Total Fund	WATER FUND	\$343,650.00	\$423,009.84	\$423,009.84	\$0.00	(\$79,359.84)	123.09
Grand Total		\$2,097,422.48	\$1,345,296.05	\$3,632,040.93	\$3,876.50	(\$1,538,494.95)	173.35



Town of Oriental
Trial Balance
Fiscal Year: 2023 - 2024
For the Period Ending 2/29/2024

Fund 10

Account Number	Account Description	Debit	Credit
10-10-10200	G/F REG. MM CHECKING-FCB	\$478,839.81	
10-10-10210	OCC-50%-WATERFRONT ENHANCEMENT	\$148,307.47	
10-10-10215	OCC-20%-PARKS N REC.	\$4,572.76	
10-10-10220	OCC-TOURISM 30% HEADS IN BEDS	\$70,938.09	
10-10-10230	ARTIFICIAL REEF	\$40.53	
10-10-10240	TREE BOARD DONATIONS	\$2,826.25	
10-10-10250	PARKS & RECREATION DONATIONS	\$350.00	
10-10-10260	TENNIS COURT DONATIONS	\$376.09	
10-10-10310	CAPITAL RESERVE-POLICE	\$5,000.00	
10-10-10320	CAPITAL RESERVE-PUBLIC WORKS	\$54,103.52	
10-10-10800	NCCMT INVESTMENT	\$245,945.35	
10-10-10900	NCCMT Powell Bill Account	\$65,000.53	
10-10-10910	POWELL IN FIRST CITIZENS	\$54,065.65	
10-11-11000	ACCT REC-EMPLOYEES		\$6,102.50
10-11-11100	G/F ACCOUNTS RECEIVABLE	\$15,253.90	
10-11-11200	ACCT REC. - GARBAGE FEES	\$9,644.05	
10-11-11300	DUE FROM WATER FUND	\$25,950.31	
10-11-11400	TAXES RECEIVABLE	\$24,913.03	
10-11-11500	ALLOWANCE FOR DOUBTFULS		\$16,597.70
10-11-11600	ALLOW for DOUBTFUL GARBAGE COL		\$892.28
10-11-11700	SALES TAX RECEIVABLE		\$1,371.20
10-11-12000	G/F DEFERRED EXPENSES	\$29.71	
10-11-13000	Encumbrance Control		\$7,003.15
10-21-20100	G/F ACCOUNTS PAYABLE		\$2,175.24
10-21-21100	FICA PAYABLE		\$28,859.67
10-21-21110	MEDICARE TAX PAYABLE		\$7,239.56
10-21-21200	FEDERAL W/H TAX PAYABLE		\$18,549.81
10-21-21300	STATE W/H TAX PAYABLE		\$2,561.91
10-21-21310	RETIREMENT PAYABLE		\$60,579.75
10-21-21600	DEFERRED REVENUES		\$38,727.97
10-21-21700	Employee Receivables		\$163.00
10-21-25000	ARTIFICIAL REEF - PAYABLE		\$2,766.79
10-21-28100	Reserve for Encumbrances	\$7,003.15	
10-29-29600	FUND BALANCE-G/F		\$1,015,243.71
10-30-30100	CURRENT YEAR PROPERTY TAX		\$450,487.20
10-30-30110	CURRENT YEAR DMV TAX		\$17,360.38
10-30-30200	PRIOR YEAR PROPERTY TAX		\$1,768.93
10-30-30300	INTEREST ON TAXES		\$302.07
10-30-30600	PARK & RECREATION DONATIONS		\$60.00
10-30-31000	SALES & USE TAX		\$111,501.98



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Fund 10

Account Number	Account Description	Debit	Credit
10-30-31500	FED & STATE GAS REFUND		\$142.97
10-30-31600	SOLID WASTE DISP T		\$176.73
10-30-32100	FRANCHISE TAX-Elec,Phone,Cable		\$19,748.35
10-30-32600	OCCUPANCY TAX-HEADS IN BED		\$9,708.74
10-30-32700	OCCUPANCY TX-WATERFRONT ENHANC		\$14,281.76
10-30-32705	OCCUPANCY TAX-PARKS N REC. REVENUE		\$4,572.76
10-30-32710	WATERCRAFT RACK RENTAL		\$180.00
10-30-32800	SOLID WASTE FEES		\$74,245.40
10-30-32810	RECYCLING FEE		\$42,354.05
10-30-33200	POWELL BILL ALLOCATION		\$46,329.73
10-30-33500	DOG PARK FEE		\$700.00
10-30-33700	TREE BOARD DONATIONS		\$160.00
10-30-34000	G/F INTEREST INCOME		\$3,460.88
10-30-34100	POWELL BILL INTEREST INCOME		\$840.84
10-30-35300	G/F OTHER INCOME		\$924.40
10-30-35360	POLICE TICKETS		\$9.00
10-30-35400	ZONING & PERMIT FEES		\$12,300.00
10-50-52100	TOWN MANAGER SALARY	\$60,428.80	
10-50-52111	MERIT COMPENSATION	\$13,566.86	
10-50-52200	ADMIN. ASST. SALARY	\$58,436.34	
10-50-52300	ADMIN. FICA TAX EXPENSE	\$11,231.35	
10-50-52400	ADMIN HEALTH & LIFE	\$29,673.14	
10-50-52410	ADMIN RETIIREMENT- ORBITS	\$18,865.79	
10-50-52420	UNEMPLOYMENT INS.	\$176.36	
10-50-52500	DUES & SUBSCRIPTIONS	\$8,032.56	
10-50-52600	AUDIT FEES	\$18,500.00	
10-50-52610	PROFESSIONAL FEES	\$11,062.50	
10-50-52700	LEGAL FEES	\$4,140.00	
10-50-52800	COMPUTER/SOFTWARE	\$1,554.09	
10-50-52810	COMPUTER MAINTENANCE	\$4,740.13	
10-50-53010	ZONING/PLANNING COSTS	\$618.05	
10-50-53100	MEETINGS/CONV.	\$443.84	
10-50-53110	SCHOOLS/TRAINING	\$680.00	
10-50-53120	EMPLOYEE MEALS	\$241.74	
10-50-53130	EMPLOYEE TRAVEL	\$481.57	
10-50-53200	ADVERTISING/NOTICES	\$744.00	
10-50-53400	SCHOOLS	\$55.00	
10-50-53500	OFFICE EQUIPMENT	\$3,777.89	
10-50-53600	SUPPLIES	\$1,232.60	
10-50-53610	SUPPLIES-JANITORIAL CLEANING	\$973.57	



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Fund 10				
Account Number	Account Description		Debit	Credit
10-50-53800	NC SALES TAX EXPENSE		\$1,365.16	
10-50-53820	County Sales Tax		\$574.85	
10-50-54000	G/F OTHER		\$2,313.45	
10-50-54010	BANK SERVICE CHARGES		\$1,720.12	
10-50-54040	MOWING EXPENSE		\$200.76	
10-50-54100	TOWN BOARD SCHOOLING		\$924.87	
10-50-54500	P.C. TAX BILLING		\$9,049.27	
10-50-54510	P.C. DMV BILLING		\$639.73	
10-50-55100	TELEPHONE		\$1,685.58	
10-50-55200	POSTAGE		\$271.44	
10-50-55300	INTERNET		\$1,263.76	
10-50-55310	EMAIL/WEBSITE		\$338.53	
10-50-55500	WORKMAN'S COMP INS		\$4,982.23	
10-50-55600	AUTOMOBILE INS		\$3,209.43	
10-50-55700	GENERAL LIABILITY INS		\$6,468.19	
10-50-55800	REAL & PER. PROPERTY INS		\$11,282.28	
10-50-55900	PUBLIC OFFICIAL & LAW ENF. INS		\$2,767.98	
10-50-56100	GEN. REPAIR & MAINT.		\$585.04	
10-50-56200	UTILITIES		\$5,349.06	
10-50-56210	TOI-TOI		\$814.50	
10-58-52300	POLICE OFFICER- A -FICA		\$2,738.55	
10-58-52310	OFFICER B -FICA		\$2,036.26	
10-58-52400	POLICE OFFICER-HEALTH INS.		\$215.75	
10-58-52405	Police Officer B.-Health Ins.		\$10,115.82	
10-58-52410	POLICE RET - ORBITS		\$8,800.59	
10-58-52820	COMPUTER SOFTWARE		\$2,316.00	
10-58-54000	POLICE - OTHER		\$392.52	
10-58-55100	POLICE PHONE		\$399.91	
10-58-55110	POLICE PHONE ALLOWANCE		\$971.63	
10-58-58100	POLICE OFFICER A - SALARY		\$34,449.27	
10-58-58200	POLICE OFFICER - B SALARY		\$25,689.52	
10-58-58700	POLICE OFFICER -A- 401K		\$1,789.88	
10-58-58710	OFFICER B - 401K		\$1,330.91	
10-58-59450	SURVEILLANCE/ELECTRONIC EQ		\$150.00	
10-58-59540	POLICE EQUIPMENT MAINT		\$86.00	
10-58-59600	POLICE UNIFORMS		\$197.23	
10-58-59720	POLICE AIR/DATA CARD		\$674.76	
10-58-60600	POLICE GAS		\$2,826.74	
10-58-60770	2020-POLICE FORD EXPLORER-MAINT.		\$163.40	
10-58-60771	2020-POLICE FORD EXPLORER-REPAIR		\$604.00	



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Fund 10			
Account Number	Account Description	Debit	Credit
10-58-60773	POLICE CAR MAINT-2018 EXPLORER.	\$82.13	
10-58-60780	POLICE CAR REPAIRS - CHARGER	\$369.30	
10-60-52300	P.W. FICA TAX EXPENSE	\$12,291.47	
10-60-52400	PUBLIC WORKS HEALTH INS	\$32,980.43	
10-60-52410	PUBLIC WORKS RET - ORBITS	\$20,646.36	
10-60-53600	SUPPLIES-MAINT/REPAIR	\$330.99	
10-60-54000	P.W. OTHER	\$1,272.23	
10-60-55110	TELEPHONE ALLOWANCE	\$1,807.06	
10-60-56100	GENERAL MAINT/REPAIR		\$621.88
10-60-56330	EQUIPMENT RENTAL	\$568.79	
10-60-60100	PUBLIC WORKS SALARIES	\$125,447.69	
10-60-60110	PUBLIC WORKS-HURRICANE	\$14.79	
10-60-60500	DRAINAGE MAINTENANCE	\$16,666.63	
10-60-60510	CONTRACTOR SERVICE	\$6,550.00	
10-60-60600	FUEL	\$6,344.57	
10-60-60700	VEHICLE REPAIR & MAINT.	\$36.29	
10-60-60710	2014 TRUCK MAINT.	\$327.96	
10-60-60711	2014 TRUCK REPAIR	\$582.16	
10-60-60720	2005 F350 MAINT.	\$31.86	
10-60-60721	2005 F350 REPAIR	\$276.84	
10-60-60730	2012 TRUCK MAINT.	\$200.75	
10-60-60731	2012 TRUCK REPAIR	\$576.23	
10-60-60732	2020-FORD-F550 TRUCK MAINT.	\$134.69	
10-60-60740	GATOR MAINT.	\$42.46	
10-60-60750	TRACTOR MAINT.	\$69.99	
10-60-60751	TRACTOR REPAIR	\$1,999.92	
10-60-60752	2020-BIG TRACTOR-MAINT.	\$73.67	
10-60-60753	2020-BIG TRACTOR-REPAIRS	\$1,259.04	
10-60-60760	MOWER MAINT.	\$88.18	
10-60-60761	MOWER REPAIR	\$9.17	
10-60-61020	LAWN MAINT/REPAIR/SUPPLIES	\$1,381.14	
10-60-61100	SAFETY SUPPLIES	\$358.12	
10-60-61101	STORM PREPAREDNESS	\$1,466.76	
10-60-61410	CHRISTMAS DECOR MAINT/REPAIR	\$232.95	
10-60-61420	PUBLIC WORKS EQUIPMENT	\$1,210.93	
10-60-64300	TREE MAINTENANCE	\$15.00	
10-62-62100	CONTRACTED GARBAGE	\$51,301.53	
10-62-62200	TIPPING FEES	\$13,633.72	
10-62-62210	YARD DEBRI TIPPING-GREEN WASTE	\$6,823.69	
10-62-62600	RECYCLING	\$37,820.16	



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Fund 10				
<u>Account Number</u>	<u>Account Description</u>		<u>Debit</u>	<u>Credit</u>
10-62-62610	YARD DEBRI-GREEN WASTE FLATS		\$12,804.25	
10-63-63300	STREET LIGHTS		\$8,798.11	
10-63-63400	STREET SIGNS		\$137.80	
10-65-64600	OCCUPANCY TAX-PARKS N REC. EXPENSE		\$1,343.75	
10-65-65700	OCC-WATERFRONT ENHANCEMENT		\$4,949.81	
10-65-65800	OCC-HEADS IN BEDS ALLOCATION		\$4,832.45	
10-65-65900	LOCAL ELECTIONS-NOV		\$755.50	
10-65-71500	RECOVERY CONTRACTORS-FLORENCE		\$25,817.62	
10-65-81000	N.C. COMMUNITY FOUNDATION-EXPENSE		\$840.00	
10-65-81105	LIBRARY CONTRIBUTION		\$896.00	
Fund Total			\$2,021,072.29	\$2,021,072.29



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Fund 20				
Account Number	Account Description		Debit	Credit
20-10-10200	PIERCE CREEK PROJECT-DUE FROM CENTRAL DEPOSITORY			\$40,852.25
20-30-36500	PIERCE CREEK GRANT REIMBURSEMENT			\$69,243.75
20-61-61910	PIERCE CREEK GRANT-SURVEYING		\$4,900.00	
20-61-61920	PIERCE CREEK GRANT-ADMINISTRATION		\$196.00	
20-61-61930	PIERCE CREEK GRANT-CONSTRUCTION		\$105,000.00	
Fund Total			\$110,096.00	\$110,096.00



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Fund 21				
Account Number	Account Description		Debit	Credit
21-10-10200	RACCOON CREEK FLOOD GRANT		\$92.75	
21-29-29600	R.C. FLOOD GRANT-FUND BALANCE ACCT.			\$92.75
Fund Total			\$92.75	\$92.75



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Fund 24			
<u>Account Number</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
24-10-10200	W. POINTE- DUE FROM CD	\$10,426.15	
24-30-36500	WHITTAKER POINTE-REVENUE		\$2,159,971.78
24-61-61900	WHITTAKER POINTE-ENGINEERING/PERMITTING	\$71,021.55	
24-61-61920	WHITTAKER POINTE- ADMINISTRATION	\$26,464.95	
24-61-61930	WHITTAKER POINTE- CONTRACTING	\$2,052,059.13	
Fund Total		\$2,159,971.78	\$2,159,971.78



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Fund 25				
<u>Account Number</u>	<u>Account Description</u>		<u>Debit</u>	<u>Credit</u>
25-10-10200	WHITTAKER CREEK GRANT-DUE FROM CENTRAL DEPOSITORY			\$52,089.67
25-29-29600	WHITTAKER CREEK DREDGING-FB ACCT.		\$85,439.67	
25-30-36500	WHITTAKER CREEK DREDGING GRANT MATCH			\$38,250.00
25-61-61910	WHITTAKER CREEK DREDGING-SURVEYING		\$4,900.00	
Fund Total			\$90,339.67	\$90,339.67



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Fund 30			
<u>Account Number</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
30-10-10200	ARPA INFRASTRUCTURE FUND	\$22,199.25	
30-11-11100	ARPA INFRASTRUCTURE-RECEIVABLES		\$22,199.25
30-30-31520	ARPA INFRASTRUCTURE-REVENUE		\$137,199.25
30-50-52000	TRANSFER TO WATER & SEWER FUND	\$137,199.25	
Fund Total		\$159,398.50	\$159,398.50



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Fund 50				
Account Number	Account Description	Debit		Credit
50-10-10200	WATER REG MM CHECKING-FCB	\$281,655.29		
50-10-10210	DEPRECIATION/RENOURISHMENT	\$71,875.00		
50-10-10300	WATER PETTY CASH	\$150.00		
50-10-10900	WATER - NCCMT INVESTMENTS	\$52,738.71		
50-11-11000	WATER DUE TO/FROM ACCTS.	\$67.51		
50-11-11100	WATER ACCTS. REC.	\$15,480.79		
50-11-11110	BAY RIVER RECEIVABLES	\$47,600.95		
50-11-11200	WATER SALES TAX REFUND			\$372.42
50-11-11500	ALLOWANCE FOR DOUBTFULS			\$32.05
50-11-11700	WATER INVENTORY	\$69,709.79		
50-11-13000	Encumbrance Control	\$366.91		
50-11-17100	WATER FIXED ASSETS	\$2,473,705.41		
50-11-17900	ACCUMULATED DEPRECIATION			\$1,503,069.57
50-11-18500	Net Pension Asset			\$55,592.88
50-21-18000	COLLECTIVE PENSION DEFERRALS OUTFLOWS- EXPERIENCE	\$81,726.00		
50-21-20100	WATER ACCOUNTS PAYABLE	\$19,511.29		
50-21-20300	SOLID W. FEE PAYABLE TO GF			\$25,950.31
50-21-21700	DEPOSITS & PAID AHEADS			\$19,259.22
50-21-21710	Water Meter Deposits			\$11,704.38
50-21-21720	Bay River Meter Deposits			\$18,636.29
50-21-21902	DEFERRED PENSION INFLOWS			\$84,069.00
50-21-22300	BAY RIVER PAYABLE			\$920,483.39
50-21-28100	Reserve for Encumbrances			\$366.91
50-21-29500	WATER RETAINED EARNINGS			\$1,222,238.15
50-29-29600	Fund Balance	\$594,047.13		
50-30-30100	WATER COLLECTIONS			\$224,903.72
50-30-30110	LATE FEES			\$4,835.00
50-30-30140	RECONNECT FEE			\$1,900.00
50-30-30300	WATER SERVICE FEE			\$9,435.00
50-30-30310	WATER BILL SVC FEE			\$2,512.00
50-30-30400	WATER TAP FEE			\$17,775.00
50-30-30600	WATER INTEREST REVENUE			\$710.83
50-30-31000	WATER OTHER INCOME			\$150.00
50-30-31100	BRMSD BILLING FEE			\$7,648.50
50-50-51600	PRINTING & FORMS	\$973.19		
50-50-52100	MANAGER SALARY	\$3,600.00		
50-50-52200	ADMIN SALARY	\$19,853.40		
50-50-52810	COMPUTER MAINTENANCE	\$15.06		
50-50-52820	SOFTWARE MAINTENANCE	\$2,803.67		



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Fund 50			Debit	Credit
Account Number	Account Description		Debit	Credit
50-50-53130	TRAVEL/LODGING		\$185.83	
50-50-53400	CERT/LICENSURE/EDUCATION		\$1,295.60	
50-50-53410	PLANT LICENSES/PERMITS		\$2,160.00	
50-50-53450	WATER SVC FEE EXPENSE		\$1,392.04	
50-50-53800	NC SALES TAX EXPENSE		\$3,810.79	
50-50-53820	County Sales Tax		\$1,605.64	
50-50-55100	TELEPHONE-PW Office		\$840.76	
50-50-55200	POSTAGE		\$206.22	
50-50-55210	POSTAGE-WATER BILLS		\$3,721.41	
50-50-55500	WORKER'S COMP INS		\$2,500.00	
50-50-55600	AUTO INS.		\$200.00	
50-50-55800	REAL & PERSON. INS		\$8,699.97	
50-50-56100	GEN REPAIR/MAINT		\$750.00	
50-50-60100	PW SALARIES		\$28,416.48	
50-60-52500	AMMONIA		\$1,340.40	
50-60-52600	CHLORINE		\$10,294.00	
50-60-52610	CALCIUM -DE-CHLORINATOR		\$2,116.55	
50-60-52700	SALT		\$29,504.25	
50-60-53400	WATER TAP EXPENSE		\$18,920.49	
50-60-53500	OFFICE EXPENSE		\$125.00	
50-60-53600	SUPPLIES		\$241.47	
50-60-54000	MISC. EXPENSE		\$3.50	
50-60-56000	WA REPAIR/MAINT-PLANT		\$577.32	
50-60-56020	WA REPAIR/MAINT.- EQUIP		\$3,173.50	
50-60-56030	WA REPAIR/MAINT.- SYSTEM		\$9,536.59	
50-60-56200	UTILITIES		\$11,189.95	
50-60-56500	PREVENTIVE MAINTENANCE		\$4,105.26	
50-60-57000	NEW WATER METERS		\$3,657.38	
50-60-57500	ENVIROCHEM-TESTING		\$8,589.00	
50-60-58000	PLANT TESTING SUPPLIES		\$6,349.87	
50-60-58600	WATER TANK MAINT.		\$21,721.00	
50-60-62100	SOLID WASTE RENTAL/DISP 20 YD		\$139.82	
50-65-69100	BR SEWER COLLECTIONS		\$3,063.77	
50-65-69600	BR BILLING EXPENSE		\$7,648.50	
50-65-69800	BR ACCTS. PAID		\$197,682.16	
Fund Total			\$4,131,644.62	\$4,131,644.62



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Fund 98			
Account Number	Account Description	Debit	Credit
98-10-10200	CENTRAL DEPOSITORY CASH	\$1,281,904.43	
98-21-11010	Due to General Fund		\$1,082,203.47
98-21-11020	DUE TO FUND	\$40,852.25	
98-21-11021	R.C. FLOOD GRANT-DUE TO FUND		\$92.75
98-21-11024	W. POINTE- DUE TO FUND		\$10,426.15
98-21-11025	W.C.-DUE TO FUND	\$52,089.67	
98-21-11030	ARPA INFRASTRUCTURE-DUE TO FUND		\$124,255.08
98-21-11050	Due to Water Fund		\$157,868.90
Fund Total		\$1,374,846.35	\$1,374,846.35
Grand Total		\$10,047,461.96	\$10,047,461.96