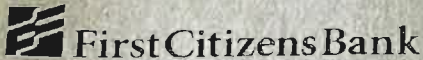


Tab 5

GENERAL FUND			
		TB	AUDIT
10-10-10200	G/F REG. MM CHECKING-FCB	\$425,947.08	
10-10-10210	TOURISM-TOWN 50%WATERFRONT	\$134,025.71	
10-10-10220	TOURISM 50% HEADS IN BEDS	\$61,229.35	
10-10-10230	ARTIFICIAL REEF	\$40.53	
10-10-10240	TREE BOARD DONATIONS	\$2,666.25	
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	\$242,763.81	
10-10-10900	NCCMT Powell Bill Account	\$64,159.69	
10-10-10910	POWELL IN FIRST CITIZENS	\$7,735.92	
		\$998,397.95	\$998,399.00
WATER FUND			
30-10-10200	ARPA INFRASTRUCTURE FUND	\$22,199.25	
50-10-10200	WATER REG MM CHECKING-FCB	\$196,703.10	
50-10-10210	DEPRECIATION/RENOURISHMENT	\$71,875.00	
50-10-10300	WATER PETTY CASH	\$150.00	
50-10-10900	WATER - NCCMT INVESTMENTS	\$52,056.48	
21-10-10200	RACCOON CREEK FLOOD GRANT	\$92.75	
24-10-10200	W. POINTE- DUE FROM CD	\$10,426.15	
		\$353,502.73	\$348,459.00

Table 1

Town of Oriental	Bank Reconciliations Adjustments to CASH in Bank	Description	Number of Years Outstanding
Cash in Bank per Statement			
Reduction to CASH	\$265,352.24	New Software Conversion	8 Years
Addition to CASH	\$17,070.77	YE HWAC & Tourist	4+ Years
Addition to CASH	\$35,517.69	YE HWAC & Tourist	4+ Years
Addition to CASH	\$22,358.93	YE HWAC & Tourist	3 Years
Addition to CASH	\$351,307.36	HWAC	1 Year
Cash in Books per General Ledger			
NOTES	<p>A. 2023 Year End reported \$160,902.51 more in CASH than in the Bank.</p> <p>B. Three different Auditors over the 8 year period.</p> <p>C. Town Manager unaware of CASH adjustments over the 8 year period.</p> <p>D. Prior Finance Officer was the point of contact for the auditor(s).</p> <p>E. No documentation of adjustment was provided other than the description notations, by the prior Finance Officer. Best Practice recommend written documentation not to rely on verbal conversations.</p> <p>F. Bank Reconciliation(s) prepared outside of 30 day compliance period.</p>		



Central Bank Operations - DAC02
P.O. Box 27131
Raleigh, NC 27611-7131

opened June 10, 2024
by *Brian Fitzgerald*



708,361.88
+ 169,044.06
877,405.34
- 365,352.24
=> 512,053.10

000003811 FCBTSTM3069124343883 01 000000 001380 006

TOWN OF ORIENTAL
GENERAL FUND
PO BOX 472
ORIENTAL NC 28571-0472



IM 472
512,053.10
+ 17,070.77
629,123.87
+ 35,572.49
664,696.36
- 1588
664,565.68

Your Account(s) At A Glance
Checking Balance 708,361.28+

664,565.68 1,038,231.97
+ 22,350.93V + 390,350.00V
686,924.61 * 999,196.97
+ 351,307.36

Statement Period: May 1, 2024 Thru May 31, 2024

Account Number: [REDACTED]



Business Checking With Interest

Account Number: [REDACTED]

Enclosures In Statement: 0

Beginning Balance	760,711.07+
23 Deposits	34,596.78+
44 Other Credits	72,922.96+
Interest Earned This Period	61.48+
57 Checks	109,586.73-
39 Other Debits	49,934.53-
Monthly Service Charge	409.75-
Ending Balance	708,361.28+

Statement Period Days 31
Average Collected Balance 725,767.00+
Total Interest Earned YTD 375.68+

107,588.36
804.13 = 108,782.60
50,344.28 + 119.47 = 50,463.75 + 804.13 =

AS OF ENDING STATEMENT DATE YOUR INTEREST RATE WAS 0.10% AND YOUR ANNUAL PERCENTAGE YIELD WAS 0.10%.

Deposits To Your Account

Date	Amount	Date	Amount	Date	Amount
05-01	13642 - 79.00	05-10	13721 - 2,375.47	05-22	13767 - 1,646.27
05-02	13647 311.28	05-13	13724 - 4,584.49	05-23	13767 - 871.04
05-03	13670 - 1,124.88	05-14	13731 - 1,857.31	05-24	13819 - 1,283.90
05-06	13675 - 1,577.17	05-15	13737 - 2,545.87	05-28	13824 - 1,609.58
05-07	13884 1,853.08	05-16	13737 - 1,302.78	05-29	13839 - 505.00
05-08	13884 993.97	05-17	13742 - 1,440.01	05-30	13839 - 224.66
05-09	13704 - 672.61	05-20	13744 - 6,294.45	05-31	13844 - 287.41
05-10	13714 122.41	05-21	13753 1,034.14		

Other Credits And Interest To Your Account

Date	Description	Amount
05-01	Bankcard-8566 Mtot Dep0263	13652 - 193.13-136
05-02	Fcbmerchant Comb. Dep.1668	91.63-136
05-02	Bankcard-8566 Mtot Dep0263	159.53-136
05-03	Fcbmerchant Comb. Dep.1668	54.88-136
05-03	Bankcard-8566 Mtot Dep0263	604.89-136
05-06	Bankcard-8566 Mtot Dep0263	1867 - 151.23-136
05-06	Bankcard-8566 Mtot Dep0263	13668 - 187.06-136
05-07	Fcbmerchant Comb. Dep.1668	203.78-136
05-07	Fiserv Pmnt Svcs Payout0407	63.05-136
05-07	Bankcard-8566 Mtot Dep0263	311.07-136
05-08	Fcbmerchant Comb. Dep.1668	316.79-136
05-08	Bankcard-8566 Mtot Dep0263	104.00-136
05-09	Fcbmerchant Comb. Dep.1668	236.88-136
05-09	Bankcard-8566 Mtot Dep0263	279.96-136
05-10	Fcbmerchant Comb. Dep.1668	144.25-136



Direct Customer Inquiry Calls To
Personal 1-888-323-4732
Business 1-866-322-4249