



**TOWN OF HOLDEN BEACH  
AUDIT COMMITTEE MEETING  
HOLDEN BEACH TOWN HALL – TOWN HALL UPSTAIRS CONFERENCE ROOM  
THURSDAY, NOVEMBER 8, 2018 – 10:00 A.M.**

---

1. Call to Order
2. Approval of Minutes
3. Quarterly Financial Statements
4. Discussion and Possible Action on Revised Audit Committee Charter and Committee Bylaws
5. Discussion and Possible Action on Internal Control Review
6. Adjournment



**TOWN OF HOLDEN BEACH  
AUDIT COMMITTEE  
JANUARY 24, 2018- 10.00 A.M.  
CONFERENCE ROOM**

The Audit Committee of the Town of Holden Beach met for a meeting on Wednesday, January 24<sup>th</sup> at 10:00 a.m. in the side conference room. Present was Members Commissioner John Fletcher, Mark Fleischauer, Ben Byrnside and Ron Skubic; Town Manager David Hewett, Fiscal Operations Clerk II Mandy Lockner, Margaret Lancaster Fiscal Operations III. Also in attendance were Auditor Alan Thompson, Commissioner Freer, Commissioner Sullivan, Commission Kwiatowski, Tom Meyers, Woody Tyner, and Lou Cutajar.

Commissioner Fletcher called the meeting to order at 10:02 a.m.

**Presentation of 2016-2017 Audit -- Alan Thompson**

Thompson gave a detailed view of the audit findings for fiscal year ending June 2017. He stated that there were no significant findings and no difficulties in preparing the annual audit. He discussed the weighted averages of surrounding counties and town's; agreeing we were in good condition. Manager Hewett talked on how the Board adopted a fund balance policy for the BPART fund and Thompson agreed that was good practice. Thompson pointed out that the tax collection ratio was important because it is the major source of revenue for municipalities. He concluded that the audit was a clean report with no real findings.

Commissioner Fletcher asked about the lease agreement shown as a discrepancy in the audit and Thompson explained that it was an accounting error, but was insignificant in overall findings. Commissioner Fletcher asked about staff being able to render financial reports for the Town and Thompson stated that the majority of counties and local governments have external auditors do the yearly statements because it is too costly and time consuming. He continued to say that showing the monthly statements on the website is a good practice to continue doing for public information and perspective. Fletcher asked about tightening internal controls and Thompson said it was a good practice because of staff turnover. Thompson said the LGC has received the audit and will be going over the report.

## **House Bill 436**

Manager Hewett explained the new HB436 to the committee and charged the committee with reviewing the final draft before taking it to the Board for consideration.

Commissioner Fetcher recommended that the committee meet after the quarter financials and set a meeting date for April 10 at 10:00 a.m.

Meeting was adjourned.

DRAFT

## Proposed Changes to January 2018 Audit Committee Minutes

Note: These recommended changes are based on my notes taken at the meeting. All members of the Audit Committee were in attendance.

Note 2: Edits/additions to this document are from Mark Fleischhauer based solely on recollection.

1. Mr. Thompson did state in error that the audit discovered no significant deficiencies. In fact the audit did report two Significant Deficiencies. One regarded a lack of knowledge on the part of the Finance Staff regarding Generally Accepted Accounting Procedures as well Government Accounting Standards and the other related to the Town's multi-year failure to make adjusting entries in the Financial Ledger. Mr. Thompson further commented that the latter point was common among his other clients, including a client with a CPA on staff.
2. Mr. Thompson reported that the annual financial statements had in fact been prepared by his firm. The Audit Committee (AC) Chair, Commissioner Fletcher, asked Mr. Thompson if the Auditing Standards had been changed to allow him to render an opinion on financial statements that his firm had prepared. He responded in the affirmative, adding that his firm often did this for his clients.
3. The AC Chair reminded Mr. Thompson that the 2017 Audit Report opinion did in fact list two significant deficiencies. Commissioner Fletcher noted that the reported Town's responses to the two Significant Deficiencies noted in the audit were in fact not true. Mr. Thompson responded that he could change the report if the Committee preferred. The AC Chair responded that the AC did not wish to have the report changed as it had already been released to the public. The Chair then asked Mr. Thompson to identify the person (s) that had provided the responses to the audit findings. He responded that it was probably the Town Staff. He said he did not know who exactly had provided the responses. The AC Chair then asked if Mr. Thompson could provide the Audit Committee with a copy of the working papers that would identify precisely who had provided the false audit responses. Mr. Thompson then agreed to send a copy of the Audit Working Papers regarding the significant deficiencies to the members of the Audit Committee.
4. The AC Chair asked Mr. Thompson to explain the audit finding regarding the Police Department acquisition of a new police vehicle. Mr. Thompson explained that the Town had incorrectly accounted for the lease/purchase of a police vehicle. Town Manager Hewett advised he had not been aware of the correct process for recording a lease/purchase of a vehicle.
5. The AC Chair asked for an explanation of the adjusting entries that the Town had failed to make over the past few years. Mr. Thompson responded that in addition to the lease/purchase error, the other correction related to the incorrect accounting for expenses related to the building of the Town's Park that should have been recorded as expense obligations in the prior year. This error resulted in some \$450,000 mis-statement in the financial statements.
6. The AC Chair asked Mr. Thompson why the audit advised that the Board of Commissioners could not rely on the financial statements prepared by the Town. He responded that the Town did not have anyone on staff with sufficient knowledge of government reporting standards to complete the Annual Report statements.



**TOWN OF HOLDEN BEACH  
AUDIT COMMITTEE MEETING  
TUESDAY, APRIL 10, 2018- 10:00 A.M.**

The Audit Committee of the Town of Holden Beach, North Carolina met for a meeting on April 10, 2018 at 10:00 A.M. in the Town Hall Public Assembly. Present were Audit Chair, Commissioner John Fletcher; Members Ron Skubic, Mark Fleischhauer, Ben Burnside and Tom Myers; Town Manager David W. Hewett, Fiscal Operations III Margaret Lancaster, Public Works Director Chris Clemmons, and Clerk Mandy Lockner.

**DISCUSSION AND POSSIBLE APPROVAL OF MINUTES**

Committee Member Fleischhauer made a motion to approve the minutes as written. Committee Chair Fletcher asked for some discussion. Member Myers said that there were two discrepancies that were not captured in the minutes that should be recorded. Chair Fletcher asked if there was a recording of the meeting and Clerk Lockner said no. Chair Fletcher said that there was a recording and that he would listen to it and draft up an addition to the current minutes. Manager Hewett stated that if there was a recording of the meeting it needed to be submitted as public record. Member Fleischhauer stated that we needed to add to the minutes about the two discrepancies. Chair Fletcher wanted to add to the minutes that he asked the auditor who prepared the responses for the audit because they were false and the auditor said that the town staff had given the responses. Chair Fletcher asked if the auditor could provide working papers on that. It was agreed that those additional statements needed to be amended in the minutes. Chair Fletcher said the minutes could not be approved without listening to the recording. Chair Fletcher said he did not have the recording and the minutes will not be approved until next meeting. Member Fleischhauer asked Chair Fletcher if he could draft up some notes to add to the minutes and he agreed.

**REVIEW OF THE SYSTEM DEVELOPMENT FEES REPORT**

Town Manager David Hewett reviewed the new system development fees that would be adopted in the Fiscal Year 2018-2019 budget. Discussion surrounding the accuracy of the fees and the validity of the report was had. After discussion all committee members agreed to move forward with the report at least for a year to see how it would impact the Town.

## **REVIEW QUARTERLY BUDGET PERFORMANCE**

Town Manager Hewett went over the quarterly financials pointing out discrepancies to the committee members. There was discussion over fund balance policy and what the current status of that policy was relating to the upcoming budget.

## **ADJOURNMENT**



**TOWN OF HOLDEN BEACH  
AUDIT COMMITTEE  
TUESDAY, MAY 22, 2018 - 1:30 P.M.**

The Audit Committee of the Town of Holden Beach, North Carolina met for a meeting on Tuesday, May 22, 2018 at 1:30 p.m. in the Town Hall Public Assembly. Present were Audit Chair, Commissioner John Fletcher; Members Ron Skubic, Mark Fleischhauer, Ben Burnside and Tom Myers; Town Manager David W. Hewett; Town Clerk Heather Finnell.

**DISCUSSION AND POSSIBLE DECISION ON RECOMMENDATION TO THE BOARD FOR THE SELECTION OF A FIRM TO CONDUCT A COMPREHENSIVE FINANCIAL AND ACCOUNTING INTERNAL CONTROL REVIEW FOR THE TOWN**

Commissioner Fletcher explained the purpose of the meeting. There were two applicants in response to the Request for Proposals for an auditor to perform an internal controls review. The Audit Committee discussed the two applicants and their proposals.

*Motion by Member Myers to recommend RSM to the Board with the understanding that we will get a firm not to exceed price and a scope of work from them; second by Commissioner Fletcher; approved by unanimous vote.*

The committee talked about IT and not including it in the scope. Town Manager Hewett provided information about the Town's current IT services.

**ADJOURNMENT**

*Motion by Member Skubic to adjourn at 1:50 p.m.; second by Member Myers; approved by unanimous vote.*



TOWN OF HOLDEN BEACH  
AUDIT COMMITTEE MEETING  
THURSDAY, JUNE 7, 2018 3:30 PM

The Audit Committee of the Town of Holden Beach, North Carolina met for a meeting on June 7, 2018 at 3:30 p.m. in the Town Hall Public Assembly. Present were Audit Chair, Commissioner John Fletcher; Members Mark Fleischhauer, Ron Skubic and Tom Myers; Town Manager David W. Hewett, and Margaret Lancaster. Member Ben Byrnside was absent.

**Discussion and Possible Decision on Recommendation to the Board for the Selection of a Firm to Conduct the Audit for Fiscal Year 2017-20018.**

The Committee discussed the qualifications of each audit firm who submitted a proposal. The committee agreed that R&A was a more suitable option for the Town.

*Member Myers made a motion to select Rivers and Associates as the new Audit firm; Member Skubic made a second. The motion was approved unanimously.*

**Adjournment**





TOWN OF HOLDEN BEACH  
AUDIT COMMITTEE MEETING  
FRIDAY, AUGUST 10, 2018- 8:00 A.M.

The Audit Committee of the Town of Holden Beach, North Carolina met for a meeting on August 10, 2018 at 8:00 A.M. in the Town Hall Public Assembly. Present were Audit Chair, Commissioner John Fletcher; Members Mark Fleischhauer, Ron Skubic and Tom Myers; Town Manager David W. Hewett, and Clerk Mandy Lockner. Member Ben Byrnside was absent.

#### **DISCUSSION AND POSSIBLE ACTION ON AUDIT COMMITTEE BYLAWS**

Audit Chair Fletcher called the meeting to order at 8:00 am. The Committee discussed the proposed bylaws. After discussion Member Myers made a motion to accept the bylaws with the following changes, "paragraph one (a) should read the outside accountants will report through the audit committee to the board of commissioners. Paragraph two would strike the word 'alone'. Paragraph three gets taken out and the last paragraph should read that three or more members make a quorum." Member Fleschhauer made a second. The amended bylaws will go to the Board of Commissioners for discussion and/or approval.

#### **ADJOURNMENT**

## Audit Committee Charter and By Laws

### 30.26 Audit Committee of the BOC

(A) There is hereby established an Audit Committee of the BOC, which shall be comprised of a Chairman of the BOC Audit Committee and not fewer than two, nor more than four Public members, as determined by the BOC at the first regular Board of Commissioners meeting in January. The Chairman of the BOC Audit Committee, an elected Commissioner, and each of the Public Members shall have a normal term of one year, and shall serve at the pleasure of the BOC. The Chairman of the BOC Audit Committee shall be elected by the BOC at the first regular meeting in January. The Public Members shall be appointed by the Chairman of the BOC Audit Committee, subject to confirmation by the BOC.

#### Functions

(B) The functions of the BOC Audit Committee shall be:

1. To assist and advise the BOC in its oversight responsibilities for the town's financial reporting process, systems of internal financial controls and the external audit process.
2. To recommend to the BOC the selection of the independent external audit firm to conduct the annual external audit;
3. To evaluate the performance of the external audit firm as it relates to the annual audit of the Town of Holden Beach and its self-insurance policies.
4. Review, advise and make recommendations to the BOC with respect to the town's treasury management function and its risk management policies and procedures, including without limitation, the town's insurance and self-insurance policies;
5. Ensure the Town's internal control systems are in place and implemented, including information technology security and control;
6. Ensure Town management implements audit report recommendations;
7. Continually evaluate the independence of the external auditors; to audit findings and forward findings to the Board of Commissioners.
8. Review the Town's CAFR, management letter and management's response;
9. Review and reassess the adequacy of this Charter at least every two years, with any revision submitted to the Board of Commissioners for approval.
10. The Audit Committee will provide an avenue of communication among the Board of Commissioners, Town Management and the external independent auditors.
11. Other functions from time to time. as shall be delegated or assigned to it by the BOC.

**By Laws: Meetings**

1. The Chair and two members of the Audit Committee constitute a quorum for voting purposes.
2. When deemed appropriate by the Chair, two members of the Committee may meet in private with members of the staff or with the external auditors as necessary to carry out an Audit Committee function.
3. The Audit Committee will meet at least four times each year (quarterly to assess the quarterly financial statements. The Committee will also meet at least one additional time a year to review the final audit report from the external auditors.
4. All Committee members are expected to attend every meeting.
5. The Committee may invite members of management, auditors or others to attend the meetings and provide pertinent information, as necessary.
6. The Chair may call additional meetings as deemed necessary in fulfillment of the role of the Committee.
7. Each meeting agenda will contain at a minimum an agenda item "approval of prior meeting (s) minutes", the subject for the primary purpose of the meeting and an agenda item for "new business."
8. Unless otherwise designated, all Audit Committee meetings are to be public meetings.

Date: 11/01/2018  
 Time: 2:30:18PM

# Statement of Actual & Estimated Revenue

User: DAVID  
 Page: 1 *DH*

Holden Beach Town Office  
 For Period Ending 10/31/2018

ACCOUNT DESCRIPTION	ESTIMATED REVENUE	MONTH-TO-DATE REVENUE	YEAR-TO-DATE REVENUE	UNREALIZED REVENUE	ACTUAL YTD % REALIZED
10.0101.0200 CREDIT CARD SITE FEE GENERAL	1,000.00		80.43	919.57	8.04
10.0301.0000 AD VAL TAXES - CURRENT	2,660,648.00	41,186.58	44,215.39	2,616,432.61	1.66
10.0301.0100 AD VAL TAXES - PRIOR	19,000.00	990.25	20,732.75	1,732.75-	109.12
10.0301.0200 VEHICLE TAXES	16,500.00	2.38	3,662.08	12,837.92	22.19
10.0317.0000 PNLTY & INT - AD VAL TAX	6,000.00	115.25	3,997.78	2,002.22	66.63
10.0319.0000 VEHICLE STICKERS	500.00	70.00	2,720.00	2,220.00-	544.00
10.0334.0000 TAX PMTS TO BE REFUNDED	100.00			100.00	
10.0335.0000 MISCELLANEOUS	7,000.00	37,005.52	38,146.32	31,146.32-	544.95
10.0335.0100 SIDEWALK DEPOSIT	500.00			500.00	
10.0335.0200 HOUSE MOVING SECURITY DEP			2,000.00	2,000.00-	
10.0335.0300 BRIDGE FEE			200.00	200.00-	
10.0335.0400 PLUMBING SCREEN SALES	150.00	16.50	66.00	84.00	44.00
10.0335.0500 BLUE CAN HOME RECYCLING	30,943.00		1,188.00	29,755.00	3.84
10.0336.0100 CHRISTMAS DECORATIONS	500.00			500.00	
10.0337.0000 UTILITIES FRANCHISE TAX	155,060.00		41,762.42	113,297.58	26.93
10.0337.0100 SALES ON TELECOMM-UTIL FR	8,337.00		1,846.74	6,490.26	22.15
10.0337.0200 SALES TAX ON VIDEO PROGRM	37,520.00		9,162.59	28,357.41	24.42
10.0338.0000 BEER &/OR WINE TAX	2,600.00			2,600.00	
10.0343.0000 POWELL BILL	34,512.00	17,342.29	17,342.29	17,169.71	50.25
10.0345.0000 LOCAL SALES & USE TAX	139,511.00	16,760.36	64,229.15	75,281.85	46.04
10.0350.0000 CAMA CONTRACT	3,000.00		1,100.00	1,900.00	36.67
10.0351.0000 COURT COSTS	200.00			200.00	
10.0352.0000 PARKING VIOLATIONS	100.00	150.00	2,525.00	2,425.00-	2525.00
10.0352.0100 ORDINANCE VIOLATIONS	1,200.00		1,350.00	150.00-	112.50
10.0353.0000 MOSQUITO CONTRACT	1,250.00			1,250.00	
10.0355.0000 BUILDING PERMITS	149,469.00	16,470.43	65,033.17	84,435.83	43.51
10.0356.0000 CAMA PERMITS	3,000.00	800.00	2,300.00	700.00	76.67
10.0357.0000 ZONING FEES	9,699.00	685.00	2,585.00	7,114.00	26.65
10.0357.0100 ELECTRICAL INSPECTION	22,106.00	1,650.00	7,890.00	14,216.00	35.69
10.0357.0200 MECHANICAL INSPECTION	28,106.00	2,330.00	9,915.00	18,191.00	35.28
10.0357.0300 PLUMBING INSPECTIONS	12,699.00	825.00	4,425.00	8,274.00	34.85

# Statement of Actual & Estimated Revenue

Holden Beach Town Office  
 For Period Ending 10/31/2018

ACCOUNT DESCRIPTION	ESTIMATED REVENUE	MONTH-TO-DATE REVENUE	YEAR-TO-DATE REVENUE	UNREALIZED REVENUE	ACTUAL YTD % REALIZED
10.0357.0400					
ADMINISTRATIVE FEE-INSP	600.00			600.00	
10.0357.0500					
HOMEOWNERS RECOVERY FUND	350.00	30.00	150.00	200.00	42.86
10.0357.0600					
REINSPECTION FEE	200.00			200.00	
10.0367.0100					
SALES TAX REFUND	7,500.00			7,500.00	
10.0367.0800					
DEMOLISH PERMIT	450.00	1,350.00	1,775.00	1,325.00-	394.44
10.0381.0000					
SALE OF MATERIALS	500.00			500.00	
10.0382.0000					
SALE OF TOWN FLAGS	100.00		80.00	20.00	80.00
10.0383.0000					
SALE OF FIXED ASSETS	5,000.00			5,000.00	
10.0397.9305					
TRANSFERS FROM SRF CANAL DRED	61,000.00			61,000.00	
10.0399.0200					
FUND BALANCE APPROPRIATED	50,273.00			50,273.00	
<b>Total for Fund:</b>	<b>3,477,183.00</b>	<b>137,779.56</b>	<b>350,480.11</b>	<b>3,126,702.89</b>	<b>10.08</b>
<b>10 (Fund - 10)</b>					
20.0329.0000					
CAPITAL RESERVE FUND WATER	173,790.00			173,790.00	
<b>Total for Fund:</b>	<b>173,790.00</b>			<b>173,790.00</b>	
<b>20 (Fund - 20)</b>					
30.0101.0200					
CREDIT CARD SITE FEE WATER	900.00	121.80	556.14	343.86	61.79
30.0329.0000					
INTEREST ON INVESTMENTS	500.00		52.03	447.97	10.41
30.0331.0000					
RENTS & CONCESSIONS	105,044.00	11,716.63	33,031.95	72,012.05	31.45
30.0335.0000					
ADMINISTRATIVE FEES WATER	750.00			750.00	
30.0335.0100					
MISC REV SEWER FUND			57,692.31	57,692.31-	
30.0360.0000					
RESIDENTIAL IMPACT FEE			3,143.00	3,143.00-	
30.0361.0000					
CAPITAL CHARGES CTY-SEWER	950,000.00	23,657.07	23,657.07	926,342.93	2.49
30.0361.0200					
INTEREST ON CAPITAL CHRGS	15,000.00	51.40	5,828.10	9,171.90	38.85
30.0361.0300					
SEWER CAPITAL FEE 2008			497.30	497.30-	
30.0361.0800					
SEWER CAPITAL FEE 2011 & 2012			6,962.20	6,962.20-	
30.0361.0900					
2013 & 2014 SEWER CAPITAL FEES		716.68	20,756.09	20,756.09-	
30.0362.0000					
CAPITAL CHARGES TOWN-SEWR	617,616.00			617,616.00	
30.0366.0000					
SEWER CAPACITY CHARGE	14,785.00		16,823.70	2,038.70-	113.79
30.0370.0000					
WATER CAPACITY CHARGE	173,760.00		6,276.30	167,483.70	3.61
30.0371.0000					
WATER USE CHARGES	897,727.00	131,201.67	400,741.55	496,985.45	44.64
30.0371.0100					
SPECIAL CHARGES FOR UTIL	2,750.00	354.14	1,236.64	1,513.36	44.97
30.0371.0200					
Irrigation Meter Inspection Fees	14,760.00	2,326.04	6,009.97	8,750.03	40.72
30.0372.0000					

Date: 11/01/2018  
 Time: 2:30:18PM

# Statement of Actual & Estimated Revenue

User: DAVID  
 Page: 3

Holden Beach Town Office  
 For Period Ending 10/31/2018

ACCOUNT DESCRIPTION	ESTIMATED REVENUE	MONTH-TO-DATE REVENUE	YEAR-TO-DATE REVENUE	UNREALIZED REVENUE	ACTUAL YTD % REALIZED
SEWER USE CHARGES	807,315.00	100,592.41	364,205.94	443,109.06	45.11
30.0372.0100					
AVAILABILITY FEE SEWER	1,750.00	55.19	235.11	1,514.89	13.43
30.0373.0000					
TAP & CONNECTION FEES	75,000.00	2,000.00	21,400.00	53,600.00	28.53
30.0374.0000					
TAP & CONNECT FEES-SEWER	23,500.00		600.00	22,900.00	2.55
30.0375.0000					
RECONNECTION FEES	750.00		100.00	650.00	13.33
30.0379.0000					
PNLTY & INTRST - BILLINGS	12,500.00	299.14	3,945.37	8,554.63	31.56
30.0399.0500					
Fund Balance Appropriated	1,846,853.00			1,846,853.00	
<b>Total for Fund:</b>	<b>5,561,260.00</b>	<b>273,092.17</b>	<b>973,750.77</b>	<b>4,587,509.23</b>	<b>17.51</b>
30 (Fund - 30)					
40.0329.0000					
CAPITAL RESERVE FUND SEWER	14,785.00			14,785.00	
<b>Total for Fund:</b>	<b>14,785.00</b>			<b>14,785.00</b>	
40 (Fund - 40)					
50.0301.0000					
CREDIT CARD SITE FEE BPART		2.40	12.44	12.44-	
50.0302.0000					
ACCOM TAX	1,919,399.00	157,808.78	1,733,768.41	185,630.59	90.33
50.0302.0300					
BRUNSWICK COUNTY CRP REFUND	26,160.00			26,160.00	
50.0303.0000					
ACCOMMODATIONS TAX PENLTY	200.00	178.00	192.50	7.50	96.25
50.0329.0000					
INTEREST ON INVESTMENTS	6,500.00	604.96	15,032.00	8,532.00-	231.26
50.0336.0000					
MISCELLANEOUS BPART	8,000.00	608.75	4,985.00	3,015.00	62.31
50.0336.0500					
RECREATION PROGRAMS	13,000.00	154.00	8,373.59	4,626.41	64.41
50.0353.0000					
PARTF PROJECT 797			2,382.50	2,382.50-	
50.0367.0000					
SALES TAX REFUND	1,500.00			1,500.00	
50.0397.0000					
TRNSFR FROM GENERAL FUND	564,866.00			564,866.00	
50.0399.0000					
FUND BALANCE APPROPRIATED	3,394,710.00			3,394,710.00	
<b>Total for Fund:</b>	<b>5,934,335.00</b>	<b>159,356.89</b>	<b>1,764,746.44</b>	<b>4,169,588.56</b>	<b>29.74</b>
50 (Fund - 50)					
60.0529.0100					
SRF HBH INTEREST	250.00		0.48	249.52	0.19
60.0591.0000					
SRF HBH ASSESSMENTS	139,138.00	3,600.00	3,600.00	135,538.00	2.59
60.0591.0100					
SRF HBH PRIOR ASSESSMENTS	900.00		21.70	878.30	2.41
60.0591.0200					
BALANCE FORWARD HBH	716,334.00		692,710.00	23,624.00	96.70
60.0591.0300					
SRF HBH MISC REVENUE	47,264.00		19,749.67	27,514.33	41.79
60.0629.0100					
SRF HH INTEREST	250.00			250.00	
60.0691.0000					
SRF HH ASSESSMENTS	136,379.00	4,000.00	4,000.00	132,379.00	2.93
60.0691.0100					
SRF HH PRIOR ASSESSMENTS	1,000.00			1,000.00	
60.0691.0200					
BALANCE FORWARD HH	375,421.00		340,591.00	34,830.00	90.72

Date: 11/01/2018  
Time: 2:30:18PM

# Statement of Actual & Estimated Revenue

User: DAVID  
Page: 4

Holden Beach Town Office  
For Period Ending 10/31/2018

ACCOUNT DESCRIPTION	ESTIMATED REVENUE	MONTH-TO-DATE REVENUE	YEAR-TO-DATE REVENUE	UNREALIZED REVENUE	ACTUAL YTD % REALIZED
60.0691.0300					
SRF HH MISC REVENUE	24,779.00		13,464.84	11,314.16	54.34
60.0729.0000					
SRF HA INTEREST	300.00		174.72	125.28	58.24
60.0791.0000					
SRF HA ASSESSMENTS	92,706.00	320.00	320.00	92,386.00	0.35
60.0791.0100					
SRF HA PRIOR ASSESSMENTS			2,107.97	2,107.97-	
60.0791.0200					
SRF HA MISC REVENUE	62,944.00		17,529.59	45,414.41	27.85
60.0791.0300					
BALANCE FORWARD HA	953,814.00		930,223.00	23,591.00	97.53
<b>Total for Fund:</b> 60 (Fund - 60)	<b>2,551,479.00</b>	<b>7,920.00</b>	<b>2,024,492.97</b>	<b>526,986.03</b>	<b>79.35</b>
70.0329.0000					
INTEREST ON PNC	0.06			0.06	
<b>Total for Fund:</b> 70 (Fund - 70)	<b>0.06</b>			<b>0.06</b>	
90.0329.0000					
BEACH RE-NOURISHMENT AND INLET	3,241,877.00			3,241,877.00	
<b>Total for Fund:</b> 90 (Fund - 90)	<b>3,241,877.00</b>			<b>3,241,877.00</b>	
<b>Report Totals</b>	<b>20,954,709.06</b>	<b>578,148.62</b>	<b>5,113,470.29</b>	<b>15,841,238.77</b>	<b>24.40</b>

# Statement of Expenditures, Encumbrances & Appropriations

Holden Beach Town Office  
For Period Ending 10/31/2018

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
10.0410.0200							
SALARIES	7,800.00	650.00	2,600.00			5,200.00	33.33
10.0410.0400							
PROFESSIONAL SERVICES	68,000.00	21,382.15	25,381.74		3,542.00	39,076.26	42.53
10.0410.0500							
GOVERNING BODY - FICA	600.00	49.73	198.92			401.08	33.15
10.0410.1100							
COMMUNICATIONS	6,600.00	1,647.05	3,280.76			3,319.24	49.71
10.0410.1200							
PUBLIC RELATIONS	1,500.00		107.00			1,393.00	7.13
10.0410.1300							
COMMUNITY EVENTS	1,500.00					1,500.00	
10.0410.1400							
TRAVEL	2,000.00		184.91			1,815.09	9.25
10.0410.1401							
AB-TRAVEL & TRAINING	2,000.00	180.80	180.80			1,819.20	9.04
10.0410.1500							
HURRICANE PREPARATION	2,100.00	768.82	820.78			1,279.22	39.08
10.0410.1700							
DECORATIONS	500.00					500.00	
10.0410.2600							
ADVERTISING	750.00					750.00	
10.0410.2601							
AB-ADVERTISING MEETINGS	500.00	33.95	33.95			466.05	6.79
10.0410.3000							
HOLDEN BEACH FLAG	500.00					500.00	
10.0410.3301							
AB-SUPPLIES & MATERIALS	3,000.00	47.60	121.52			2,878.48	4.05
10.0410.5800							
OPERATIONAL CONTINGENCIES	5,000.00					5,000.00	
10.0410.7401							
NEW TOWN HALL DEBT SERVICE	268,274.00					268,274.00	
10.0410.7405							
New Town Hall Ops, Maint and Repa	73,700.00	6,516.43	19,643.17		4,019.95	50,036.88	32.11
10.0410.9100							
CONTRIBUTIONS	15,750.00					15,750.00	
10.0410.9500							
TRANSFER TO BPART FUND	564,866.00					564,866.00	
10.0410.9900							
TRANSFER TO BEACH RE-NOUR	241,877.00					241,877.00	
Totals for Department:	1,266,817.00	31,276.53	52,553.55	0.00	7,561.95	1,206,701.50	4.75
0410 (Department - 0410)							
10.0420.0200							



# Statement of Expenditures, Encumbrances & Appropriations

Holden Beach Town Office  
For Period Ending 10/31/2018

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
<b>SALARIES</b>	<b>339,095.00</b>	<b>24,763.12</b>	<b>111,380.32</b>			<b>227,714.68</b>	<b>32.85</b>
10.0420.0300 SALARIES - OVERTIME	3,675.00	199.17	7,039.05			3,364.05-	191.54
10.0420.0500 FICA	24,337.00	1,869.87	8,888.77			15,448.23	36.52
10.0420.0600 GROUP INSURANCE	70,420.00	5,952.07	23,152.67			47,267.33	32.88
10.0420.0700 RETIREMENT	26,565.00	1,797.57	8,886.91			17,678.09	33.45
10.0420.0800 401K EMPLOYERS MATCH	13,669.00	1,076.08	5,149.48			8,519.52	37.67
10.0420.1100 COMMUNICATIONS	50,000.00	4,145.93	15,923.66			34,076.34	31.85
10.0420.1200 PRINTING	6,000.00					6,000.00	
10.0420.1400 TRAVEL & TRAINING	8,000.00		858.71			7,141.29	10.73
10.0420.1600 M & R - EQUIPMENT	3,500.00					3,500.00	
10.0420.2600 ADVERTISING	1,000.00	79.90	196.68			803.32	19.67
10.0420.3300 DEPT SUPPLIES & MATERIALS	5,500.00	62.00	611.18			4,888.82	11.11
10.0420.3600 UNIFORMS	1,000.00					1,000.00	
10.0420.3800 REWARDS AND WELLNESS PRG	2,000.00	331.57	935.87			1,064.13	46.79
10.0420.4100 SAFETY PROGRAMS ALL DEPTS	1,500.00					1,500.00	
10.0420.4500 CONTRACTED SERVICES	18,000.00		11,348.42			6,651.58	63.05
10.0420.5300 DUES & SUBSCRIPTIONS	4,000.00	100.00	1,882.00			2,118.00	47.05
10.0420.5400 INSURANCE & BONDS	40,000.00		40,000.00				100.00
10.0420.6600 EQUIPMENT	29,000.00	1,343.79	6,011.56			22,988.44	20.73
<b>Totals for Department: 0420 (Department - 0420)</b>	<b>647,261.00</b>	<b>41,721.07</b>	<b>242,265.28</b>	<b>0.00</b>		<b>404,995.72</b>	<b>37.43</b>
10.0510.0200 SALARIES	394,792.00	31,573.69	133,461.52			261,330.48	33.81
10.0510.0300 SALARIES - OVERTIME	48,500.00	3,290.81	42,830.75			5,669.25	88.31

# Statement of Expenditures, Encumbrances & Appropriations

Holden Beach Town Office  
For Period Ending 10/31/2018

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
10.0510.0500							
FICA	31,474.00	2,594.50	13,179.62			18,294.38	41.87
10.0510.0600							
GROUP INSURANCE	98,588.00	8,338.30	32,419.15			66,168.85	32.88
10.0510.0700							
RETIREMENT	37,680.00	3,260.98	16,184.41			21,495.59	42.95
10.0510.0900							
PD EMPLOYER'S 401K CONTRIBU	19,877.00					19,877.00	
10.0510.1100							
COMMUNICATIONS	27,500.00	2,266.98	10,329.18			17,170.82	37.56
10.0510.1400							
TRAVEL & TRAINING	5,500.00	34.75-	4,868.55			631.45	88.52
10.0510.1401							
COMMUNITY WATCH	500.00					500.00	
10.0510.1600							
M & R - EQUIPMENT	2,500.00		435.00			2,065.00	17.40
10.0510.1700							
M & R - VEHICLES	5,000.00	776.25	793.00			4,207.00	15.86
10.0510.3100							
GAS, OIL & TIRES	22,000.00	1,554.71	7,131.98			14,868.02	32.42
10.0510.3300							
DEPT SUPPLIES & MATERIALS	4,000.00	68.85	381.63			3,618.37	9.54
10.0510.3600							
UNIFORMS	2,000.00	630.00	630.00			1,370.00	31.50
10.0510.6600							
POLICE INOCULATIONS	500.00					500.00	
10.0510.7000							
EQUIPMENT	5,000.00	162.16	626.65			4,373.35	12.53
10.0510.7400							
CAP OUTLAY-VEHICLES&EQUIP	64,921.00	44,578.09	62,361.33			2,559.67	96.06
10.0510.7402							
PD CARS-ACCIDENT REPAIRS	2,000.00					2,000.00	
Totals for Department:	772,332.00	99,060.57	325,632.77	0.00		446,699.23	42.16
0510 (Department - 0510)							
10.0540.0200							
SALARIES	153,142.00	11,302.40	51,163.12			101,978.88	33.41
10.0540.0300							
SALARIES OVERTIME	1,500.00	74.40	1,175.28			324.72	78.35
10.0540.0500							
FICA	10,980.00	844.03	3,896.79			7,083.21	35.49
10.0540.0600							
GROUP INSURANCE	42,251.00	3,571.24	13,891.60			28,359.40	32.88
10.0540.0700							

# Statement of Expenditures, Encumbrances & Appropriations

Holden Beach Town Office  
For Period Ending 10/31/2018

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
RETIREMENT	11,985.00	881.71	4,056.26			7,928.74	33.84
10.0540.0800							
401K EMPLOYERS MATCH	6,250.00	445.96	2,062.62			4,187.38	33.00
10.0540.1100							
COMMUNICATIONS	6,000.00	738.83	4,364.86			1,635.14	72.75
10.0540.1200							
PRINTING	1,500.00	26.41	763.23			736.77	50.88
10.0540.1400							
TRAVEL & TRAINING	7,000.00					7,000.00	
10.0540.1700							
M & R - VEHICLES	7,500.00	273.90	818.88			6,681.12	10.92
10.0540.2600							
ADVERTISING	2,000.00	132.00	942.00			1,058.00	47.10
10.0540.3100							
GAS, OIL & TIRES	3,500.00	232.74	1,159.45			2,340.55	33.13
10.0540.3300							
DEPT SUPPLIES & MATERIALS	4,500.00	169.23	616.42			3,883.58	13.70
10.0540.3600							
BUILDING INSP - UNIFORMS	1,000.00					1,000.00	
10.0540.4500							
CONTRACTED SERVICES	20,000.00	4,800.00	6,300.00			13,700.00	31.50
10.0540.5300							
DUES & SUBSCRIPTIONS	1,000.00					1,000.00	
10.0540.6900							
HOMEOWNERS' RECOVERY FUN	600.00					600.00	
10.0540.7000							
EQUIPMENT PURCHASE	7,500.00	1,133.53	1,183.43			6,316.57	15.78
Totals for Department:	288,208.00	24,626.38	92,393.94	0.00		195,814.06	32.06
0540 (Department - 0540)							
10.0570.0200							
SALARIES	58,134.00	4,402.64	19,739.00			38,395.00	33.95
10.0570.0300							
SALARIES OVERTIME	3,000.00					3,000.00	
10.0570.0400							
PROFESSIONAL SERVICES	4,000.00					4,000.00	
10.0570.0500							
FICA	4,341.00	317.61	1,433.98			2,907.02	33.03
10.0570.0600							
GROUP INSURANCE	14,084.00	1,489.02	5,731.41			8,352.59	40.69
10.0570.0700							
RETIREMENT	4,738.00	341.20	1,530.02			3,207.98	32.29
10.0570.0800							
401K EMPLOYERS MATCH	2,000.00	82.10	365.78			1,634.22	18.29

# Statement of Expenditures, Encumbrances & Appropriations

Holden Beach Town Office  
For Period Ending 10/31/2018

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
10.0570.1300							
UTILITY - STREET LIGHTS	52,954.00	4,580.07	18,284.49			34,669.51	34.53
10.0570.1301							
BUILDINGS UTILITY PAYMENT	1,250.00	76.46	283.35			966.65	22.67
10.0570.1400							
TRAVEL	1,000.00					1,000.00	
10.0570.1500							
BLDG&GROUNDS MAINT/SUP	25,000.00	1,414.02	4,550.34		11,521.96	8,927.70	64.29
10.0570.1600							
M & R EQUIPMENT	17,500.00	429.62	3,400.28		1,184.01	12,915.71	26.20
10.0570.1700							
M & R VEHICLES	6,000.00	1,778.26	1,938.73			4,061.27	32.31
10.0570.1800							
MAINT & REP STREETS	9,500.00		392.32			9,107.68	4.13
10.0570.1801							
MAINT & REPAIR BULKHEADS	22,000.00		23.76			21,976.24	0.11
10.0570.1900							
STREET DRAINAGE PROJECTS	5,000.00		220.95			4,779.05	4.42
10.0570.1901							
STREET SIGN REPLACEMENT	3,500.00	0.99	428.49			3,071.51	12.24
10.0570.2600							
ADVERTISING	150.00					150.00	
10.0570.3100							
GAS, OIL & TIRES	15,500.00	497.74	3,243.95			12,256.05	20.93
10.0570.3300							
DEPT SUPPLIES & MATERIALS	5,000.00	399.94	704.53		273.69	4,021.78	19.56
10.0570.3600							
UNIFORMS	924.00	37.96	193.04			730.96	20.89
10.0570.5200							
STREET PAVING PROJECTS	112,500.00					112,500.00	
10.0570.7500							
SIDEWALK MAINTENANCE	2,000.00					2,000.00	
Totals for Department: 0570 (Department - 0570)	370,075.00	15,847.63	62,464.42	0.00	12,979.66	294,630.92	20.39
10.0580.0200							
SALARIES - FULL TIME	34,182.00	2,661.13	12,002.87			22,179.13	35.11
10.0580.0300							
SALARIES OVERTIME	4,500.00	354.37	2,649.05			1,850.95	58.87
10.0580.0500							
FICA	2,746.00	220.49	1,076.27			1,667.73	39.27
10.0580.0600							
GROUP INSURANCE	14,084.00	1,438.36	5,691.84			8,392.16	40.41
10.0580.0700							

# Statement of Expenditures, Encumbrances & Appropriations

Holden Beach Town Office  
For Period Ending 10/31/2018

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
<b>RETIREMENT</b>	<b>2,998.00</b>	<b>233.70</b>	<b>1,135.41</b>			<b>1,862.59</b>	<b>37.87</b>
10.0580.0800							
401K EMPLOYERS MATCH	1,750.00	150.77	732.57			1,017.43	41.86
10.0580.1400							
TRAVEL & TRAINING	500.00					500.00	
10.0580.1600							
MAINT & REPAIRS EQUIPMENT	300.00					300.00	
10.0580.3300							
DEPT SUPPLIES & MATERIALS	12,500.00		2,497.21		273.69	9,729.10	22.17
10.0580.3600							
SANITATION - UNIFORMS	925.00	44.44	232.17			692.83	25.10
10.0580.4500							
CONTRACTED SERVICES	28,402.00	171.42	513.01		14,610.00	13,278.99	53.25
10.0580.4501							
BLUE CAN HOME RECYCLING	28,603.00		796.05		9,883.00	17,923.95	37.34
10.0580.5900							
SOLID WASTE TIPPING FEES	1,000.00					1,000.00	
Totals for Department:	<b>132,490.00</b>	<b>5,274.68</b>	<b>27,328.45</b>	<b>0.00</b>	<b>24,766.69</b>	<b>80,394.86</b>	<b>39.32</b>
0580 (Department - 0580)							
Totals for Fund:	<b>3,477,183.00</b>	<b>217,806.86</b>	<b>802,638.41</b>	<b>0.00</b>	<b>45,308.30</b>	<b>2,629,236.29</b>	<b>24.39</b>
10 (Fund - 10)							
20.0490.5700							
CAP RES MISCELLANEOUS EXP	173,790.00					173,790.00	
Totals for Department:	<b>173,790.00</b>			<b>0.00</b>		<b>173,790.00</b>	
0490 (Department - 0490)							
Totals for Fund:	<b>173,790.00</b>			<b>0.00</b>		<b>173,790.00</b>	
20 (Fund - 20)							
30.0720.0200							
SALARIES	38,044.00	2,808.00	12,636.02			25,407.98	33.21
30.0720.0300							
SALARIES-OVERTIME	600.00	85.54	217.14			382.86	36.19
30.0720.0500							
FICA	2,744.00	215.69	960.59			1,783.41	35.01
30.0720.0600							
GROUP INSURANCE	14,084.00	1,190.45	4,630.55			9,453.45	32.88
30.0720.0700							
RETIREMENT	2,995.00	224.25	996.12			1,998.88	33.26
30.0720.0800							
401K EMPLOYERS MATCH	500.00					500.00	
30.0720.1100							
COMMUNICATIONS	42,500.00	1,635.20	6,824.00			35,676.00	16.06
30.0720.1200							

# Statement of Expenditures, Encumbrances & Appropriations

Holden Beach Town Office  
For Period Ending 10/31/2018

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
PRINTING	1,500.00					1,500.00	
30.0720.1300							
EPA CC REPORT-ADMIN PREP	750.00					750.00	
30.0720.1400							
TRAVEL & TRAINING	5,000.00					5,000.00	
30.0720.1600			158.42			4,841.58	3.17
M & R - EQUIPMENT	5,000.00	158.42					
30.0720.3300							
DEPT SUPPLIES & MATERIALS	2,000.00	36.97	80.23			1,919.77	4.01
30.0720.4500							
CONTRACTED SERVICES	10,000.00	560.00	6,661.11			3,338.89	66.61
30.0720.5300							
DUES & SUBSCRIPTIONS	5,500.00	1,925.00	1,925.00			3,575.00	35.00
Totals for Department:	131,217.00	8,839.52	35,089.18	0.00		96,127.82	26.74
0720 (Department - 0720)							
30.0810.0200							
SALARIES	142,148.00	8,488.52	38,906.76			103,241.24	27.37
30.0810.0300							
SALARIES-OVERTIME	7,000.00	373.79	4,789.76			2,210.24	68.43
30.0810.0400							
PROFESSIONAL SERVICES	23,000.00	1,750.00	3,513.50			19,486.50	15.28
30.0810.0401							
Professional Services Irrigation Insp	14,551.00					14,551.00	
30.0810.0500							
FICA	10,590.00	627.87	3,154.92			7,435.08	29.79
30.0810.0600							
GROUP INSURANCE	45,773.00	2,976.04	11,576.12			34,196.88	25.29
30.0810.0700							
RETIREMENT	11,559.00	686.83	3,386.52			8,172.48	29.30
30.0810.0800							
401K EMPLOYERS MATCH	5,000.00	118.16	562.86			4,437.14	11.26
30.0810.1100							
COMMUNICATIONS	2,000.00	311.14	1,316.05			683.95	65.80
30.0810.1300							
UTILITIES	2,500.00	217.07	1,124.41			1,375.59	44.98
30.0810.1301							
UTILITIES-PUMPING STATION	60,000.00	4,917.01	25,602.84			34,397.16	42.67
30.0810.1400							
TRAVEL	2,000.00		120.00			1,880.00	6.00
30.0810.1500							
M & R WATER TANK	64,308.00		64,308.14			0.14	100.00
30.0810.1600							
M & R EQUIPMENT	6,450.00		974.00			5,476.00	15.10

# Statement of Expenditures, Encumbrances & Appropriations

Holden Beach Town Office  
For Period Ending 10/31/2018

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
30.0810.1601							
OPERATION & MAINT VAC SYS	26,859.00	5,833.78	9,413.09		2,382.99	15,062.92	43.92
30.0810.1700							
M & R VEHICLES	7,100.00	2,549.36	3,139.31			3,960.69	44.22
30.0810.1800							
M & R WATER SYSTEM	39,874.00	5,195.04	16,374.73		1,877.35	21,621.92	45.77
30.0810.2100							
CITY CAPITAL COSTS SEWER	1,151,941.00	47,988.42	151,145.92			1,000,795.08	13.12
30.0810.3100							
GAS, OIL & TIRES	12,500.00	591.11	3,293.09			9,206.91	26.34
30.0810.3300							
DEPT SUPPLIES & MATERIALS	3,500.00	2,698.81	3,310.59		279.66	90.25	102.58
30.0810.3301							
O&M VACUUM STATIONS	135,000.00	20,065.55	29,617.60		11,720.00	93,662.40	30.62
30.0810.3501							
METERS (NEW CONSTRUCTION)	40,000.00		36,183.00			3,817.00	90.46
30.0810.3600							
UNIFORMS	3,000.00	74.28	381.84			2,618.16	12.73
30.0810.4500							
CONTRACTED SERVICES	21,500.00		560.00		3,000.00	17,940.00	16.56
30.0810.4800							
PURCHASES FOR RESALE	446,880.00	35,163.79	257,722.69			189,157.31	57.67
30.0810.7000							
COUNTY O&M CHARGE SEWER	217,564.00	12,786.14	95,570.30			121,993.70	43.93
30.0810.7001							
EQUIPMENT PURCHASE -WATER	138,600.00	4,992.00	6,695.00		53,180.00	78,725.00	43.20
30.0810.7004							
PS II-IV VINYL FENCE	15,000.00					15,000.00	
30.0810.7401							
CAPITAL OUTLAY-VALVE PITS	40,000.00					40,000.00	
30.0810.7402							
CAP OUTLAY MAJ EQUIP SEWR	1,736,345.00	143,433.23	242,166.45		1,358,899.27	135,279.28	92.21
30.0810.9300							
CONTRIBUTION TO CRF WATER	173,790.00					173,790.00	
30.0810.9301							
DEBT SERVICE SEWER	660,591.00					660,591.00	
30.0810.9302							
CONTRIBUTION TO CRF SEWER	14,785.00					14,785.00	
30.0810.9305							
EOC OPS. MAIN AND REPAIR	55,000.00	1,996.09	29,988.66			25,011.34	54.52
30.0810.9306							
EOC DEBT SERVICE	93,335.00		93,334.83			0.17	100.00

# Statement of Expenditures, Encumbrances & Appropriations

Holden Beach Town Office  
For Period Ending 10/31/2018

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
<b>Totals for Department:</b>							
0810 (Department - 0810)	5,430,043.00	303,834.03	1,138,232.98	0.00	1,431,339.27	2,860,470.75	47.32
<b>Totals for Fund:</b>							
30 (Fund - 30)	5,561,260.00	312,673.55	1,173,322.16	0.00	1,431,339.27	2,956,598.57	46.84
40.0490.5700							
CAP RES MISCELLANEOUS EXP	14,785.00					14,785.00	
<b>Totals for Department:</b>							
0490 (Department - 0490)	14,785.00			0.00		14,785.00	
<b>Totals for Fund:</b>							
40 (Fund - 40)	14,785.00			0.00		14,785.00	
50.0401.0000							
TRANSFER COUNTY ACCOM TAX	315,000.00	25,939.35	285,618.41			29,381.59	90.67
<b>Totals for Department:</b>							
0401 (Department - 0401)	315,000.00	25,939.35	285,618.41	0.00		29,381.59	90.67
50.0510.0100							
DEBT SERVICE CENTRAL REACH	1,422,360.00	1,317,720.00	1,317,720.00			104,640.00	92.64
<b>Totals for Department:</b>							
0510 (Department - 0510)	1,422,360.00	1,317,720.00	1,317,720.00	0.00		104,640.00	92.64
50.0610.0200							
SALARIES - RECREATION	50,844.00	3,787.20	17,042.41			33,801.59	33.52
50.0610.0300							
OVERTIME - RECREATION			497.00			497.00-	
50.0610.0500							
FICA - RECREATION	3,610.00	286.92	1,330.57			2,279.43	36.86
50.0610.0600							
Group Insurance	14,084.00	1,190.41	4,630.51			9,453.49	32.88
50.0610.0700							
RETIREMENT REC	3,940.00	293.50	1,359.27			2,580.73	34.50
50.0610.0800							
401K EMPLOYERS CONTRIBUTIO	1,000.00	92.02	426.17			573.83	42.62
50.0610.0900							
INTERNSHIP	4,060.00					4,060.00	
<b>Totals for Department:</b>							
0610 (Department - 0610)	77,538.00	5,650.05	25,285.93	0.00		52,252.07	32.61
50.0710.0400							
PROFESSIONAL SERVICES	50,000.00	5,294.94	6,394.94		21,374.50	22,230.56	55.54
50.0710.0900							
ATM - CONTRACT FEES	97,000.00	5,332.00	14,684.65		59,006.35	23,309.00	75.97
50.0710.0901							
PROFESSIONAL SRV-MAINLAND	3,500.00					3,500.00	
50.0710.0902							
PROFESSIONAL SERVICES- BEA	15,000.00	5,000.00	7,068.00			7,932.00	47.12



# Statement of Expenditures, Encumbrances & Appropriations

Holden Beach Town Office  
For Period Ending 10/31/2018

ACCOUNT	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
50.0710.0904 Recreation Programs	12,500.00	220.50	877.04			11,622.96	7.02
50.0710.0905 Beautification Club	11,500.00		1,313.89			10,186.11	11.43
50.0710.0906 Jordan Blvd Ops, Mx and Repair	40,000.00	1,440.87	13,468.52		12,491.95	14,039.53	64.90
50.0710.0907 Park and Rec Utilities	5,500.00		232.77			5,267.23	4.23
50.0710.0908 STARFISH FIRE SUBSTATION UP	500.00					500.00	
50.0710.0909 DOG PARK	500.00		19.80			480.20	3.96
50.0710.1100 COMMUNICATIONS	8,000.00	623.50	2,625.31			5,374.69	32.82
50.0710.1200 GAS OIL AND TIRES	5,000.00	163.67	1,773.99			3,226.01	35.48
50.0710.1300 STARFISH FIRE SUBSTATION OP	6,000.00		3,261.77		1,601.25	1,136.98	81.05
50.0710.1400 TRAVEL & TRAINING	12,000.00	324.16	2,540.10			9,459.90	21.17
50.0710.1500 PUBLIC REST ROOMS	20,000.00		7,662.05			12,337.95	38.31
50.0710.1601 BEACH EQUIPMENT MAINTENAN	4,000.00					4,000.00	
50.0710.1700 BEACH VEGETATION	70,000.00					70,000.00	
50.0710.1800 SHORELINE MONITORING	25,000.00					25,000.00	
50.0710.1801 DEBRIS REMOVAL	3,000.00	126.85	126.85			2,873.15	4.23
50.0710.2400 FESTIVAL SECURITY	7,000.00					7,000.00	
50.0710.2600 CONCERTS	31,000.00		19,650.00			11,350.00	63.39
50.0710.2601 HOLDEN BEACH PROMOTION	40,000.00	135.55	8,824.91			31,175.09	22.06
50.0710.2602 CHAMBER OF COMMERCE	3,000.00					3,000.00	
50.0710.2603 Contributions BPART (Donations)	4,500.00					4,500.00	
50.0710.4300 ACCESS & RECREATION	80,000.00	1,491.28	11,993.88			68,006.12	14.99
50.0710.4500							

# Statement of Expenditures, Encumbrances & Appropriations

Holden Beach Town Office  
For Period Ending 10/31/2018

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
WASTE IND 2ND PICK-UP	85,000.00	14,173.75	47,112.83			37,887.17	55.43
50.0710.4700							
SAND FENCE PROJECT	15,000.00				350.00	14,650.00	2.33
50.0710.5000							
POCKET PARK 628OBW	1,500.00		95.87			1,404.13	6.39
50.0710.5001							
HALSTEAD PARK	1,500.00		82.80			1,417.20	5.52
50.0710.5004							
ROTHSCHILD AND DAVIS PARK	30,000.00	1,704.61	11,575.78			18,424.22	38.59
50.0710.7200							
LOCKWOOD FOLLY DREDGING	168,000.00	20,119.16	20,119.16			147,880.84	11.98
50.0710.9301							
CONTRIBUTION TO CAPITAL RES	3,000,000.00					3,000,000.00	
Totals for Department: 0710 (Department - 0710)	3,855,500.00	56,150.84	181,504.91	0.00	94,824.05	3,579,171.04	7.17
50.0810.0200							
SALARIES BEACH PROJECT	27,528.00	2,151.46	11,280.53			16,237.47	41.01
50.0810.0300							
OVERTIME - BEACH PROJECT	3,500.00	280.97	2,143.97			1,356.03	61.26
50.0810.0500							
FICA BEACH PROJECT	2,203.00	177.42	990.18			1,212.82	44.95
50.0810.0700							
RETIREMENT BEACH PROJECT	2,405.00	188.52	914.57			1,490.43	38.03
50.0810.0800							
401K EMPLOYERS BEACH PRJT	2,300.00	121.63	590.16			1,709.84	25.66
50.0810.0900							
GROUP INSURANCE BEACH PRO	10,563.00	1,239.02	4,783.90			5,779.10	45.29
Totals for Department: 0810 (Department - 0810)	48,499.00	4,159.02	20,713.31	0.00		27,785.69	42.71
50.0820.1000							
CONTRACT SERVICES SANITAT	85,000.00				75,000.00	10,000.00	88.24
Totals for Department: 0820 (Department - 0820)	85,000.00			0.00	75,000.00	10,000.00	88.24
50.0830.0200							
Salaries Police	48,794.00	3,984.29	16,838.76			31,955.24	34.51
50.0830.0300							
Overtime	8,000.00	427.61	5,583.24			2,416.76	69.79
50.0830.0500							
FICA	4,032.00	328.05	1,675.41			2,356.59	41.55
50.0830.0600							
Insurance	14,084.00	1,185.04	4,625.20			9,458.80	32.84
50.0830.0700							
Retirement	4,828.00					4,828.00	

# Statement of Expenditures, Encumbrances & Appropriations

Holden Beach Town Office  
For Period Ending 10/31/2018

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
50.0830.0800							
POLICE 401K EMPLOYERS CONTR	2,600.00	220.59	1,095.57			1,504.43	42.14
Totals for Department: 0830 (Department - 0830)	82,338.00	6,145.58	29,818.18	0.00		52,519.82	36.21
50.0840.0200							
BEACH RANGER SALARIES	32,000.00		9,581.00			22,419.00	29.94
50.0840.0300							
BEACH RANGER EQUIPMENT AN	14,500.00		14,492.89			7.11	99.95
50.0840.0400							
BEACH RANGER GAS, OIL, AND T	1,600.00		538.43			1,061.57	33.65
50.0840.0500							
FICA			732.97			732.97-	
Totals for Department: 0840 (Department - 0840)	48,100.00		25,345.29	0.00		22,754.71	52.69
Totals for Fund: 50 (Fund - 50)	5,934,335.00	1,415,764.84	1,886,006.03	0.00	169,824.05	3,878,504.92	34.64
60.0500.7400							
SRF Administration - HBH	9,039.00		121.10		245.00	8,672.90	4.05
60.0500.7401							
SRF Legal Fees - HBH	9,039.00					9,039.00	
60.0500.7402							
SRF Construction - HBH	677,915.00	29,700.00	29,700.00		375,397.80	272,817.20	59.76
60.0500.7403							
SRF Surveying - HBH	45,194.00	352.74	352.74			44,841.26	0.78
60.0500.7404							
SRF Permitting CAMA - HBH	22,597.00		6,347.00		885.00	15,365.00	32.00
60.0500.7405							
SRF Permitting ACE & Other Apenc	22,597.00		6,195.00		885.00	15,517.00	31.33
60.0500.7406							
SRF Designs - HBH	27,117.00		6,195.00		885.00	20,037.00	26.11
60.0500.7407							
SRF Construct Docs, Plans, Specs -	45,194.00	760.00	13,795.00		885.00	30,514.00	32.48
60.0500.7408							
SRF Construction Management, In	22,597.00		6,195.00		885.00	15,517.00	31.33
60.0500.7409							
TRANSFER TO GENERAL FUND H	22,597.00						
Totals for Department: 0500 (Department - 0500)	903,886.00	30,812.74	68,900.84	0.00	380,067.80	454,917.36	49.67
60.0600.7401							
SRF Administration - HH	5,378.00		121.10		245.00	5,011.90	6.81
60.0600.7402							
SRF Legal Fees - HH	5,378.00					5,378.00	

# Statement of Expenditures, Encumbrances & Appropriations

Holden Beach Town Office  
For Period Ending 10/31/2018

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
60.0600.7403							
SRF Construction - HH	403,372.00	29,700.00	29,700.00		243,997.80	129,674.20	67.85
60.0600.7404							
SRF Surveying - HH	26,891.00	352.73	352.73			26,538.27	1.31
60.0600.7405							
SRF Permitting ACE & Other Agenc	13,446.00		3,675.00		525.00	9,246.00	31.24
60.0600.7406							
SRF Permitting CAMA - HH	13,446.00		3,827.00		525.00	9,094.00	32.37
60.0600.7407							
SRF Designs - HH	16,135.00		3,675.00		525.00	11,935.00	26.03
60.0600.7408							
SRF Contract Docs, Plans, Specs - t	26,891.00	760.00	11,275.00		525.00	15,091.00	43.88
60.0600.7409							
SRF Construction Management, In	13,446.00		3,675.00		525.00	9,246.00	31.24
60.0600.7410							
TRANSFER TO GENERAL FUND H	13,446.00					13,446.00	
Totals for Department:	537,829.00	30,812.73	56,300.83	0.00	246,867.80	234,660.37	56.37
0600 (Department - 0600)							
60.0700.7401							
SRF Administration - HA	11,098.00		121.10		245.00	10,731.90	3.30
60.0700.7402							
SRF Legal Fees - HA	11,098.00					11,098.00	
60.0700.7403							
SRF Construction - HA	832,323.00	30,600.00	30,600.00		130,604.40	671,118.60	19.37
60.0700.7404							
SRF Surveying - HA	55,488.00	352.73	352.73			55,135.27	0.64
60.0700.7405							
SRF Permitting CAMA - HA	27,744.00		5,121.00		710.00	21,913.00	21.02
60.0700.7406							
SRF Permitting ACE & Other Agenc	27,744.00		4,970.00		710.00	22,064.00	20.47
60.0700.7407							
SRF Designs - HA	33,293.00		4,970.00		710.00	27,613.00	17.06
60.0700.7408							
SRF Contract Docs, Plans, Specs - t	55,488.00	760.00	12,570.00		710.00	42,208.00	23.93
60.0700.7409							
SRF Construction Management, In	27,744.00		4,970.00		710.00	22,064.00	20.47
60.0700.7410							
TRANSFER TO GENERAL FUND H	27,744.00					27,744.00	
Totals for Department:	1,109,764.00	31,712.73	63,674.83	0.00	134,399.40	911,688.77	17.85
0700 (Department - 0700)							
Totals for Fund:	2,551,479.00	93,338.20	188,876.50	0.00	761,335.00	1,601,267.50	37.24
60 (Fund - 60)							
90.0490.5700							

# Statement of Expenditures, Encumbrances & Appropriations

Holden Beach Town Office  
 For Period Ending 10/31/2018

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
<b>CAP RES MISC EXPENDITURE</b>	<b>3,241,877.00</b>					<b>3,241,877.00</b>	
Totals for Department: 0490 (Department - 0490)	3,241,877.00			0.00		3,241,877.00	
Totals for Fund: 90 (Fund - 90)	3,241,877.00			0.00		3,241,877.00	
<b>Report totals</b>	<b>20,954,709.00</b>	<b>2,039,583.45</b>	<b>4,050,843.10</b>	<b>0.00</b>	<b>2,407,806.62</b>	<b>14,496,059.28</b>	<b>30.82</b>