

CITY OF DIAMONDHEAD, MISSISSIPPI
Financial Statements
Coversheet to Monthly Budget Report
For the Month Ended September 30, 2018

ALL FUNDS HIGHLIGHTS

*Revenue:	<u>Current Year</u>	<u>Last Year</u>
Total YTD Revenue \$	5,272,489	\$ 5,627,661
Total Budget \$	6,573,462	\$ 6,894,347
% Actual to Budget	80.2%	81.6%
Current Month % to Fiscal Year	100.0%	100.0%

*Expenses YTD Activity:	<u>Current Year</u>	<u>Last Year</u>
Total YTD Expenses Actual Activity \$	4,366,147	\$ 5,627,148
Total YTD Actual Expenses + Pending Activity \$	4,451,958	
Total Budget	\$6,247,024	\$ 10,542,534
% Actual to Budget	69.9%	53.4%
% Actual w/ Pending Activity to Budget	71.3%	
Current Month % to Fiscal Year	100.0%	100.0%

* Excludes Other Financing Sources and Uses

Hancock Bank Account Balances as of: September 30, 2018

General Fund:	\$ 3,145,577
Accounts Payable Fund:	2,522
Payroll Fund:	1,598
Contingency Operating Fund:	2,011,635
Fire Department Fund:	21,810
TOTAL	\$ 5,183,143

Fund Balances	<u>YTD Actual</u>	<u>YTD Actual Plus Pending Activity</u>	<u>Total Budget</u>
001 - General Fund	\$ 1,047,531	\$ 1,011,479	\$ 380,276
003 - Grants-Tidelands FY16	\$ 31,573	\$ 31,142	\$ 134,766
106 - Grant - I-10 Exit Lighting	\$ (73,627)	\$ (73,627)	\$ -
107 - Grant - Kayak Launch	\$ -	\$ -	\$ (7,175)
108 - Grant - East Aloha Widenin	\$ (11,208)	\$ (11,208)	\$ -
109 - Grant - Tidelands FY17 Mo	\$ (14,989)	\$ (14,989)	\$ 1
110 - Grant - Tidelands FY18 Mo	\$ -	\$ -	\$ -
300 - City Hall Bldg Reserve Fun	\$ 934	\$ 934	\$ (63,947)
401 - Solid Waste Fund	\$ (74,182)	\$ (123,511)	\$ (117,682)
701 - Fire Department Fund	\$ 310	\$ 310	\$ 200
TOTAL Surplus (Deficit)	\$ 906,342	\$ 820,531	\$ 326,439

CITY OF DIAMONDHEAD, MISSISSIPPI
Financial Statement
Grants Fund Breakdown
Fiscal Year 2018
For the Month Ended September 30, 2018

Fund Balances

Expense	Prior Year		YTD Actual Plus Pending Activity	Total Budget	YTD % Used
	Project Totals	YTD Actual			
003-155 Tidelands 16	\$ 80,684	\$ 200,603	\$ 201,033	\$ 300,246	67%
106 - I-10 Interchange Lighting		73,627	73,627	560,606	13%
107 - DMR (Kayak Launches)		98,475	98,475	98,475	100%
108 - East Aloha Widening FY18		11,208	11,208	170,500	7%
109 - Tidelands FY17 Montjoy Creek Improvement		14,989	14,989	102,332	15%
110 - Tidelands FY18 Montjoy Creek Improvement		-	-	250,000	0%
TOTAL EXPENSES YTD	\$ 80,684	\$ 398,902	\$ 399,332	\$ 1,482,159	27%
Revenue					
003-155 Tidelands 16	\$ 38,095	\$ 232,176	\$ 232,176	\$ 435,012	53%
106 - I-10 Interchange Lighting		-	-	560,606	0%
107 - DMR (Kayak Launches)		98,475	98,475	91,300	108%
108 - East Aloha Widening FY18		-	-	170,500	0%
109 - Tidelands FY17 Montjoy Creek Improvement		-	-	102,333	0%
110 - Tidelands FY18 Montjoy Creek Improvement		-	-	250,000	0%
TOTAL REVENUE YTD	\$ 38,095	\$ 330,651	\$ 330,651	\$ 1,609,751	21%
Department Total Surplus (Deficit)	\$ (42,589)	\$ (68,251)	\$ (68,682)	\$ 127,592	



City of Diamondhead, MS

Income Statement Group Summary

For Fiscal: 2017-2018 Period Ending: 09/30/2018

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 001 - GENERAL FUND					
Revenue					
200 - TAXES	3,092,085.00	3,145,385.00	154,310.15	3,106,997.76	38,387.24
220 - LICENCES & PERMITS	218,700.00	353,700.00	52,639.80	316,304.39	37,395.61
250 - INTERGOVERNMENTAL	823,000.00	1,045,421.00	230,928.41	917,085.31	128,335.69
290 - FINES & FORFEITS	110,500.00	63,500.00	3,728.75	68,132.98	-4,632.98
300 - MISCELLANEOUS	4,625.00	6,583.60	124.11	4,872.47	1,711.13
330 - CHARGES FOR SERVICES	75.00	75.00	0.00	41.22	33.78
350 - TRANSFERS AND NON REVENUE RECEIPTS	0.00	5,892.77	0.00	5,892.77	0.00
700 - GRANTS/SUBSIDIES/ALLOCATIONS	0.00	1,000.00	0.00	1,000.00	0.00
800 - DEBT SERVICE	10,000.00	63,000.00	7,954.85	68,140.39	-5,140.39
Revenue Total:	4,258,985.00	4,684,557.37	449,686.07	4,488,467.29	196,090.08
Expense					
Department: 000 - NON-DEPARTMENTAL					
999 - OTHER	137,000.00	184,160.00	0.00	-10,192.00	194,352.00
Department: 000 - NON-DEPARTMENTAL Total:	137,000.00	184,160.00	0.00	-10,192.00	194,352.00
Department: 100 - LEGISLATIVE - COUNCIL					
400 - PERSONNEL SERVICES	25,836.00	25,836.00	0.00	23,683.00	2,153.00
500 - SUPPLIES	500.00	500.00	0.00	0.00	500.00
600 - CONTRACTUAL SERVICES	6,980.00	8,580.00	391.32	4,980.02	3,599.98
Department: 100 - LEGISLATIVE - COUNCIL Total:	33,316.00	34,916.00	391.32	28,663.02	6,252.98
Department: 110 - JUDICIAL - MUNICIPAL COURT					
400 - PERSONNEL SERVICES	105,020.00	108,120.00	8,439.13	103,964.20	4,155.80
500 - SUPPLIES	3,500.00	3,500.00	38.24	680.62	2,819.38
600 - CONTRACTUAL SERVICES	75,705.00	115,705.00	3,835.37	64,347.35	51,357.65
900 - CAPITAL OUTLAY	4,000.00	3,000.00	0.00	2,865.00	135.00
Department: 110 - JUDICIAL - MUNICIPAL COURT Total:	188,225.00	230,325.00	12,312.74	171,857.17	58,467.83
Department: 140 - ADMINISTRATION - GENERAL					
400 - PERSONNEL SERVICES	514,005.00	449,950.00	30,154.87	415,355.40	34,594.60
500 - SUPPLIES	23,800.00	23,800.00	1,131.91	15,859.78	7,940.22
600 - CONTRACTUAL SERVICES	555,220.00	567,120.00	39,476.47	547,399.79	19,720.21
700 - GRANTS/SUBSIDIES/ALLOCATIONS	4,240.00	4,240.00	0.00	4,240.00	0.00
900 - CAPITAL OUTLAY	8,000.00	22,755.00	0.00	7,889.99	14,865.01
Department: 140 - ADMINISTRATION - GENERAL Total:	1,105,265.00	1,067,865.00	70,763.25	990,744.96	77,120.04
Department: 200 - POLICE DEPARTMENT					
400 - PERSONNEL SERVICES	27,814.00	19,554.00	0.00	15,822.46	3,731.54
500 - SUPPLIES	67,700.00	65,205.00	9,737.20	47,297.29	17,907.71
600 - CONTRACTUAL SERVICES	634,155.00	669,905.00	45,556.66	627,863.41	42,041.59
700 - GRANTS/SUBSIDIES/ALLOCATIONS	10,000.00	10,000.00	800.00	9,600.00	400.00
900 - CAPITAL OUTLAY	24,000.00	61,995.00	22,770.90	58,656.80	3,338.20
Department: 200 - POLICE DEPARTMENT Total:	763,669.00	826,659.00	78,864.76	759,239.96	67,419.04
Department: 280 - Building/Planning & Zoning					
400 - PERSONNEL SERVICES	131,980.00	115,480.00	11,785.86	103,807.98	11,672.02
500 - SUPPLIES	6,850.00	6,850.00	873.98	3,242.60	3,607.40
600 - CONTRACTUAL SERVICES	36,485.00	36,485.00	3,266.40	29,671.26	6,813.74
Department: 280 - Building/Planning & Zoning Total:	175,315.00	158,815.00	15,926.24	136,721.84	22,093.16
Department: 301 - PUBLIC WORKS					
400 - PERSONNEL SERVICES	762,891.00	682,391.00	52,325.73	623,126.42	59,264.58
500 - SUPPLIES	205,100.00	205,100.00	35,321.39	131,478.32	73,621.68
600 - CONTRACTUAL SERVICES	288,609.00	333,963.00	30,071.87	184,302.80	149,660.20
700 - GRANTS/SUBSIDIES/ALLOCATIONS	3,000.00	3,000.00	250.00	3,000.00	0.00

Income Statement

For Fiscal: 2017-2018 Period Ending: 09/30/2018

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
900 - CAPITAL OUTLAY	488,000.00	381,757.20	27,187.50	226,663.51	155,093.69
Department: 301 - PUBLIC WORKS Total:	1,747,600.00	1,606,211.20	145,156.49	1,168,571.05	437,640.15
Department: 500 - PARKS & RECREATION					
700 - GRANTS/SUBSIDIES/ALLOCATIONS	20,500.00	20,500.00	0.00	20,500.00	0.00
Department: 500 - PARKS & RECREATION Total:	20,500.00	20,500.00	0.00	20,500.00	0.00
Department: 653 - Economic Development					
500 - SUPPLIES	500.00	0.00	0.00	0.00	0.00
600 - CONTRACTUAL SERVICES	21,000.00	476.25	0.00	476.25	0.00
Department: 653 - Economic Development Total:	21,500.00	476.25	0.00	476.25	0.00
Department: 800 - Debt Service					
800 - DEBT SERVICE	180,554.00	174,354.24	0.00	174,354.30	-0.06
Department: 800 - Debt Service Total:	180,554.00	174,354.24	0.00	174,354.30	-0.06
Expense Total:	4,372,944.00	4,304,281.69	323,414.80	3,440,936.55	863,345.14
Fund: 001 - GENERAL FUND Surplus (Deficit):	-113,959.00	380,275.68	126,271.27	1,047,530.74	-667,255.06
Fund: 003 - GRANTS FUND					
Revenue					
250 - INTERGOVERNMENTAL	435,012.00	435,012.00	684.64	232,175.60	202,836.40
Revenue Total:	435,012.00	435,012.00	684.64	232,175.60	202,836.40
Expense					
Department: 155 - Tidelands FY16 (Kayak/Hiking Trail)					
500 - SUPPLIES	0.00	10,000.00	129.95	6,844.39	3,155.61
600 - CONTRACTUAL SERVICES	67,721.00	57,721.00	0.00	21,847.68	35,873.32
900 - CAPITAL OUTLAY	311,000.00	232,525.00	10,886.14	171,910.89	60,614.11
Department: 155 - Tidelands FY16 (Kayak/Hiking Trail) Total:	378,721.00	300,246.00	11,016.09	200,602.96	99,643.04
Expense Total:	378,721.00	300,246.00	11,016.09	200,602.96	99,643.04
Fund: 003 - GRANTS FUND Surplus (Deficit):	56,291.00	134,766.00	-10,331.45	31,572.64	103,193.36
Fund: 106 - Grant - I-10 Exit Lighting					
Revenue					
250 - INTERGOVERNMENTAL	400,000.00	448,485.00	0.00	0.00	448,485.00
350 - TRANSFERS AND NON REVENUE RECEIPTS	100,000.00	112,121.00	0.00	0.00	112,121.00
Revenue Total:	500,000.00	560,606.00	0.00	0.00	560,606.00
Expense					
Department: 301 - PUBLIC WORKS					
900 - CAPITAL OUTLAY	500,000.00	560,606.00	0.00	73,627.03	486,978.97
Department: 301 - PUBLIC WORKS Total:	500,000.00	560,606.00	0.00	73,627.03	486,978.97
Expense Total:	500,000.00	560,606.00	0.00	73,627.03	486,978.97
Fund: 106 - Grant - I-10 Exit Lighting Surplus (Deficit):	0.00	0.00	0.00	-73,627.03	73,627.03
Fund: 107 - Grant - Kayak Launch					
Revenue					
250 - INTERGOVERNMENTAL	54,300.00	54,300.00	0.00	98,475.00	-44,175.00
350 - TRANSFERS AND NON REVENUE RECEIPTS	37,000.00	37,000.00	0.00	0.00	37,000.00
Revenue Total:	91,300.00	91,300.00	0.00	98,475.00	-7,175.00
Expense					
Department: 500 - PARKS & RECREATION					
900 - CAPITAL OUTLAY	20,000.00	98,475.00	0.00	98,475.00	0.00
Department: 500 - PARKS & RECREATION Total:	20,000.00	98,475.00	0.00	98,475.00	0.00
Expense Total:	20,000.00	98,475.00	0.00	98,475.00	0.00
Fund: 107 - Grant - Kayak Launch Surplus (Deficit):	71,300.00	-7,175.00	0.00	0.00	-7,175.00
Fund: 108 - Grant - East Alhoa Widening FY18					
Revenue					
250 - INTERGOVERNMENTAL	0.00	136,400.00	0.00	0.00	136,400.00
350 - TRANSFERS AND NON REVENUE RECEIPTS	0.00	34,100.00	0.00	0.00	34,100.00
Revenue Total:	0.00	170,500.00	0.00	0.00	170,500.00

Income Statement

For Fiscal: 2017-2018 Period Ending: 09/30/2018

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Expense					
Department: 301 - PUBLIC WORKS					
600 - CONTRACTUAL SERVICES	0.00	25,575.00	945.00	11,208.25	14,366.75
900 - CAPITAL OUTLAY	0.00	144,925.00	0.00	0.00	144,925.00
Department: 301 - PUBLIC WORKS Total:	0.00	170,500.00	945.00	11,208.25	159,291.75
Expense Total:	0.00	170,500.00	945.00	11,208.25	159,291.75
Fund: 108 - Grant - East Alhoa Widening FY18 Surplus (Deficit):	0.00	0.00	-945.00	-11,208.25	11,208.25
Fund: 109 - Grant - Tidelands FY17 MontJoy Creek Improvement					
Revenue					
250 - INTERGOVERNMENTAL	0.00	102,333.00	0.00	0.00	102,333.00
Revenue Total:	0.00	102,333.00	0.00	0.00	102,333.00
Expense					
Department: 600 - CONSERVATION OF NATURAL RESOURCES					
600 - CONTRACTUAL SERVICES	0.00	15,350.00	882.50	14,988.50	361.50
900 - CAPITAL OUTLAY	0.00	86,982.00	0.00	0.00	86,982.00
Department: 600 - CONSERVATION OF NATURAL RESOURCES Total:	0.00	102,332.00	882.50	14,988.50	87,343.50
Expense Total:	0.00	102,332.00	882.50	14,988.50	87,343.50
Fund: 109 - Grant - Tidelands FY17 MontJoy Creek Improvement Surplus (Defi...)	0.00	1.00	-882.50	-14,988.50	14,989.50
Fund: 110 - Grant - Tidelands FY18 MonJoy Creek Improvements					
Revenue					
250 - INTERGOVERNMENTAL	0.00	250,000.00	0.00	0.00	250,000.00
Revenue Total:	0.00	250,000.00	0.00	0.00	250,000.00
Expense					
Department: 600 - CONSERVATION OF NATURAL RESOURCES					
600 - CONTRACTUAL SERVICES	0.00	37,500.00	0.00	0.00	37,500.00
900 - CAPITAL OUTLAY	0.00	212,500.00	0.00	0.00	212,500.00
Department: 600 - CONSERVATION OF NATURAL RESOURCES Total:	0.00	250,000.00	0.00	0.00	250,000.00
Expense Total:	0.00	250,000.00	0.00	0.00	250,000.00
Fund: 110 - Grant - Tidelands FY18 MonJoy Creek Improvements Surplus (Defi...)	0.00	0.00	0.00	0.00	0.00
Fund: 200 - DEBT SRVC-Lease Purch/CH Project Note Fund					
Revenue					
350 - TRANSFERS AND NON REVENUE RECEIPTS	0.00	939.00	0.00	-10,192.00	11,131.00
Revenue Total:	0.00	939.00	0.00	-10,192.00	11,131.00
Expense					
Department: 800 - Debt Service					
800 - DEBT SERVICE	0.00	939.00	0.00	-10,192.00	11,131.00
Department: 800 - Debt Service Total:	0.00	939.00	0.00	-10,192.00	11,131.00
Expense Total:	0.00	939.00	0.00	-10,192.00	11,131.00
Fund: 200 - DEBT SRVC-Lease Purch/CH Project Note Fund Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00
Fund: 300 - CAPITAL PROJECTS-14 Acquisition & Construction					
Revenue					
800 - DEBT SERVICE	0.00	675.00	101.03	934.27	-259.27
Revenue Total:	0.00	675.00	101.03	934.27	-259.27
Expense					
Department: 000 - NON-DEPARTMENTAL					
900 - CAPITAL OUTLAY	0.00	64,622.00	0.00	0.00	64,622.00
Department: 000 - NON-DEPARTMENTAL Total:	0.00	64,622.00	0.00	0.00	64,622.00
Expense Total:	0.00	64,622.00	0.00	0.00	64,622.00
Fund: 300 - CAPITAL PROJECTS-14 Acquisition & Construction Surplus (Deficit):	0.00	-63,947.00	101.03	934.27	-64,881.27
Fund: 401 - SOLID WASTE FUND					
Revenue					
200 - TAXES	460,000.00	460,000.00	26,933.17	450,020.77	9,979.23

Income Statement

For Fiscal: 2017-2018 Period Ending: 09/30/2018

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
800 - DEBT SERVICE	0.00	1,500.00	120.42	2,106.27	-606.27
Revenue Total:	460,000.00	461,500.00	27,053.59	452,127.04	9,372.96
Expense					
Department: 322 - WASTE COLLECTION					
600 - CONTRACTUAL SERVICES	465,000.00	579,181.90	50,136.86	526,308.86	52,873.04
Department: 322 - WASTE COLLECTION Total:	465,000.00	579,181.90	50,136.86	526,308.86	52,873.04
Expense Total:	465,000.00	579,181.90	50,136.86	526,308.86	52,873.04
Fund: 401 - SOLID WASTE FUND Surplus (Deficit):	-5,000.00	-117,681.90	-23,083.27	-74,181.82	-43,500.08
Fund: 701 - FIRE DEPARTMENT FUND					
Revenue					
800 - DEBT SERVICE	0.00	200.00	34.10	310.21	-110.21
Revenue Total:	0.00	200.00	34.10	310.21	-110.21
Fund: 701 - FIRE DEPARTMENT FUND Total:	0.00	200.00	34.10	310.21	-110.21
Total Surplus (Deficit):	8,632.00	326,438.78	91,164.18	906,342.26	-579,903.48

Income Statement

For Fiscal: 2017-2018 Period Ending: 09/30/2018

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
001 - GENERAL FUND	-113,959.00	380,275.68	126,271.27	1,047,530.74	-667,255.06
003 - GRANTS FUND	56,291.00	134,766.00	-10,331.45	31,572.64	103,193.36
106 - Grant - I-10 Exit Lighting	0.00	0.00	0.00	-73,627.03	73,627.03
107 - Grant - Kayak Launch	71,300.00	-7,175.00	0.00	0.00	-7,175.00
108 - Grant - East Alhoa Widen...	0.00	0.00	-945.00	-11,208.25	11,208.25
109 - Grant - Tidelands FY17 ...	0.00	1.00	-882.50	-14,988.50	14,989.50
110 - Grant - Tidelands FY18 ...	0.00	0.00	0.00	0.00	0.00
200 - DEBT SRVC-Lease Purch/...	0.00	0.00	0.00	0.00	0.00
300 - CAPITAL PROJECTS-14 Ac...	0.00	-63,947.00	101.03	934.27	-64,881.27
401 - SOLID WASTE FUND	-5,000.00	-117,681.90	-23,083.27	-74,181.82	-43,500.08
701 - FIRE DEPARTMENT FUND	0.00	200.00	34.10	310.21	-110.21
Total Surplus (Deficit):	8,632.00	326,438.78	91,164.18	906,342.26	-579,903.48