

V.3.

CITY OF DIAMONDHEAD, MISSISSIPPI
Financial Statements
Coversheet to Monthly Budget Report
For the Month Ended January 31, 2019

ALL FUNDS HIGHLIGHTS

*Revenue:	<u>Current Year</u>	<u>Last Year</u>
Total YTD Revenue	\$ 2,169,074	\$ 2,065,884
Total Budget	\$ 6,460,995	\$ 6,573,462
% Actual to Budget	33.6%	31.4%
Current Month % to Fiscal Year	33.3%	33.3%

*Expenses YTD Activity:	<u>Current Year</u>	<u>Last Year</u>
Total YTD Expenses Actual Activity	\$ 1,572,622	\$ 1,140,558
Total YTD Expenses Activity w/ Encumbrances	\$ 2,220,596	
Total Budget	\$7,335,088	\$ 6,247,024
% Actual to Budget	21.4%	18.3%
% Actual w/ Encumbrances to Budget	30.3%	
Current Month % to Fiscal Year	33.3%	33.3%

* Excludes Other Financing Sources and Uses

Hancock Bank Account Balances as of: January 31, 2019

General Fund:	\$ 3,470,200
Accounts Payable Fund:	3,975
Payroll Fund:	4,476
Contingency Operating Fund:	2,025,960
Fire Department Fund:	21,966
TOTAL	\$ 5,526,576

Fund Activity	YTD Actual	YTD Actual w/ Encumbrances	Total Budget
001 - General Fund	\$ 606,427	\$ 471,638	\$ (683,877)
003 - Grants-Tidelands FY16	\$ 11,447	\$ 11,447	\$ -
106 - Grant - I-10 Exit Lighting	\$ (21)	\$ (427,398)	\$ 450
108 - Grant - East Alhoa Widening F	\$ (8,495)	\$ (13,532)	\$ 24,740
110 - Grant - Tidelands FY18 MonJc	\$ 14,989	\$ (18,972)	\$ 15,000
111 - Grant - Commercial Area Impr	\$ (5,795)	\$ (19,909)	\$ -
112 - Grant DMR Tidelands FY19 M	\$ -	\$ -	\$ -
113 - GRPC Multi Modal Path Grant	\$ -	\$ -	\$ -
300 - Capital Projects-14 Acquisition	\$ (27,684)	\$ (60,381)	\$ (64,781)
401 - Solid Waste Fund	\$ 5,429	\$ 5,429	\$ (165,900)
701 - Fire Department Fund	\$ 155	\$ 155	\$ 275
TOTAL Surplus (Deficit)	\$ 596,452	\$ (51,522)	\$ (874,093)

CITY OF DIAMONDHEAD, MISSISSIPPI
Financial Statement
Grants Fund Breakdown
Fiscal Year 2018
For the Month Ended January 31, 2019

Fund Balances

<u>Expense</u>	<u>Prior Year</u>		<u>YTD Actual w/ Encumbrances</u>	<u>Total Budget</u>	<u>YTD % Used</u>
	<u>Project Totals</u>	<u>YTD Actual</u>			
003-155 Tidelands 16	\$ 281,717				
106 - I-10 Interchange Lighting	\$ 73,627	179,084	606,461	629,244	96%
108 - East Aloha Widening FY18	\$ 11,208	8,495	13,532	145,760	9%
110 - Tidelands FY18 Montjoy Creek Impr	\$ 14,989	2,240	36,200	337,333	11%
111 - Commercial Area Improvement Study		5,795	19,909	20,000	100%
112 - Tidelands Grant FY19		-	-	200,000	0%
113 - GRPC Multi Modal Path Grant		-	-	100,000	
TOTAL EXPENSES YTD	\$ 381,541	\$ 195,614	\$ 676,102	\$ 1,432,337	47%
Revenue					
003-155 Tidelands 16	\$ 270,271	\$ 11,447	\$ -	\$ -	
106 - I-10 Interchange Lighting		179,063	179,063	629,694	28%
108 - East Aloha Widening FY18		-	-	170,500	0%
110 - Tidelands FY18 Montjoy Creek Improvement		17,229	17,229	352,333	5%
111 - Commercial Area Improvement Study		-	-	20,000	0%
112 - Tidelands Grant FY19		-	-	200,000	0%
113 - GRPC Multi Modal Path Grant		-	-	100,000	
TOTAL REVENUE YTD	\$ 270,271	\$ 207,738	\$ 196,292	\$ 1,472,527	13%
Department Total Surplus (Deficit)	\$ (111,271)	\$ 12,124	\$ (479,810)	\$ 40,190	



City of Diamondhead, MS

Income Statement Group Summary

For Fiscal: 2018-2019 Period Ending: 01/31/2019

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 001 - GENERAL FUND						
Revenue						
200 - TAXES	3,130,930.82	3,130,930.82	1,187,974.37	1,331,308.62	1,331,308.62	1,799,622.20
220 - LICENCES & PERMITS	382,600.00	382,600.00	60,759.29	161,906.67	161,906.67	220,693.33
250 - INTERGOVERNMENTAL	1,069,131.50	1,069,131.50	91,131.22	272,652.62	272,652.62	796,478.88
290 - FINES & FORFEITS	61,800.00	61,800.00	2,215.08	14,085.39	14,085.39	47,714.61
300 - MISCELLANEOUS	4,370.00	4,370.00	1,283.50	6,222.38	6,222.38	-1,852.38
330 - CHARGES FOR SERVICES	0.00	0.00	25.35	25.35	25.35	-25.35
800 - DEBT SERVICE	60,000.00	60,000.00	9,315.95	34,420.61	34,420.61	25,579.39
Revenue Total:	4,708,832.32	4,708,832.32	1,352,704.76	1,820,621.64	1,820,621.64	2,888,210.68
Expense						
Department: 000 - NON-DEPARTMENTAL						
999 - OTHER	165,038.64	185,038.64	7,327.17	18,336.05	18,336.05	166,702.59
Department: 000 - NON-DEPARTMENTAL Total:	165,038.64	185,038.64	7,327.17	18,336.05	18,336.05	166,702.59
Department: 100 - LEGISLATIVE - COUNCIL						
400 - PERSONNEL SERVICES	43,000.00	43,000.00	2,153.00	8,612.00	8,612.00	34,388.00
500 - SUPPLIES	600.00	600.00	0.00	0.00	0.00	600.00
600 - CONTRACTUAL SERVICES	11,614.00	11,614.00	50.29	1,475.66	6,451.90	5,162.10
Department: 100 - LEGISLATIVE - COUNCIL Total:	55,214.00	55,214.00	2,203.29	10,087.66	15,063.90	40,150.10
Department: 110 - JUDICIAL - MUNICIPAL COURT						
400 - PERSONNEL SERVICES	123,876.98	123,876.98	13,679.37	41,336.80	41,336.80	82,540.18
500 - SUPPLIES	2,000.00	2,000.00	119.97	231.49	231.49	1,768.51
600 - CONTRACTUAL SERVICES	92,142.00	92,142.00	3,343.22	11,679.62	11,769.62	80,372.38
900 - CAPITAL OUTLAY	500.00	500.00	0.00	0.00	0.00	500.00
Department: 110 - JUDICIAL - MUNICIPAL COURT Total:	218,518.98	218,518.98	17,142.56	53,247.91	53,337.91	165,181.07
Department: 140 - ADMINISTRATION - GENERAL						
400 - PERSONNEL SERVICES	410,661.35	416,661.35	46,769.04	140,092.12	140,092.12	276,569.23
500 - SUPPLIES	28,800.00	28,800.00	2,482.00	7,884.74	10,109.29	18,690.71
600 - CONTRACTUAL SERVICES	564,034.68	564,034.68	99,547.05	199,123.97	232,562.36	331,472.32
700 - GRANTS/SUBSIDIES/ALLOCATIONS	72,064.00	52,064.00	0.00	34,564.64	34,564.64	17,499.36
900 - CAPITAL OUTLAY	12,390.00	12,390.00	7,184.32	8,069.32	9,171.27	3,218.73
Department: 140 - ADMINISTRATION - GENERAL Total:	1,087,950.03	1,073,950.03	155,982.41	389,734.79	426,499.68	647,450.35
Department: 200 - POLICE DEPARTMENT						
400 - PERSONNEL SERVICES	38,040.00	38,040.00	2,716.30	8,963.77	8,963.77	29,076.23
500 - SUPPLIES	49,640.00	49,640.00	3,096.47	11,197.31	14,091.28	35,548.72
600 - CONTRACTUAL SERVICES	689,252.15	698,752.15	53,804.43	193,750.94	196,951.62	501,800.53
700 - GRANTS/SUBSIDIES/ALLOCATIONS	9,600.00	9,600.00	800.00	3,200.00	3,200.00	6,400.00
900 - CAPITAL OUTLAY	132,755.00	123,255.00	770.90	34,508.31	34,983.28	88,271.72
Department: 200 - POLICE DEPARTMENT Total:	919,287.15	919,287.15	61,188.10	251,620.33	258,189.95	661,097.20
Department: 280 - Building/Planning & Zoning						
400 - PERSONNEL SERVICES	166,842.37	169,092.37	19,122.17	55,567.63	55,567.63	113,524.74
500 - SUPPLIES	4,462.00	4,462.00	134.63	776.50	785.40	3,676.60
600 - CONTRACTUAL SERVICES	146,420.36	146,420.36	3,156.74	11,379.51	15,188.75	131,231.61
900 - CAPITAL OUTLAY	5,210.00	5,210.00	2,719.12	2,719.12	2,719.12	2,490.88
Department: 280 - Building/Planning & Zoning Total:	322,934.73	325,184.73	25,132.66	70,442.76	74,260.90	250,923.83
Department: 301 - PUBLIC WORKS						
400 - PERSONNEL SERVICES	775,785.72	767,535.72	77,851.44	233,461.59	233,461.59	534,074.13
500 - SUPPLIES	166,350.00	166,350.00	5,226.06	21,065.63	34,380.97	131,969.03
600 - CONTRACTUAL SERVICES	326,643.64	326,643.64	18,198.92	84,239.90	136,753.72	189,889.92
700 - GRANTS/SUBSIDIES/ALLOCATIONS	3,000.00	3,000.00	250.00	1,000.00	1,000.00	2,000.00
900 - CAPITAL OUTLAY	1,112,631.88	1,112,631.88	3,047.81	52,449.08	52,449.08	1,060,182.80

Income Statement

For Fiscal: 2018-2019 Period Ending: 01/31/2019

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Department: 301 - PUBLIC WORKS Total:	2,384,411.24	2,376,161.24	104,574.23	392,216.20	458,045.36	1,918,115.88
Department: 653 - Economic Development						
600 - CONTRACTUAL SERVICES	65,000.00	65,000.00	10,008.76	28,508.76	45,250.00	19,750.00
Department: 653 - Economic Development Total:	65,000.00	65,000.00	10,008.76	28,508.76	45,250.00	19,750.00
Department: 800 - Debt Service						
800 - DEBT SERVICE	174,354.23	174,354.23	0.00	0.00	0.00	174,354.23
Department: 800 - Debt Service Total:	174,354.23	174,354.23	0.00	0.00	0.00	174,354.23
Expense Total:	5,392,709.00	5,392,709.00	383,559.18	1,214,194.46	1,348,983.75	4,043,725.25
Fund: 001 - GENERAL FUND Surplus (Deficit):	-683,876.68	-683,876.68	969,145.58	606,427.18	471,637.89	-1,155,514.57
Fund: 003 - GRANTS FUND						
Revenue						
250 - INTERGOVERNMENTAL	0.00	0.00	0.00	11,446.62	11,446.62	-11,446.62
Revenue Total:	0.00	0.00	0.00	11,446.62	11,446.62	-11,446.62
Fund: 003 - GRANTS FUND Total:	0.00	0.00	0.00	11,446.62	11,446.62	-11,446.62
Fund: 106 - Grant - I-10 Exit Lighting						
Revenue						
250 - INTERGOVERNMENTAL	503,755.00	503,755.00	64,227.27	160,726.95	160,726.95	343,028.05
350 - TRANSFERS AND NON REVENUE RECEIPTS	125,939.00	125,939.00	7,327.17	18,336.05	18,336.05	107,602.95
Revenue Total:	629,694.00	629,694.00	71,554.44	179,063.00	179,063.00	450,631.00
Expense						
Department: 301 - PUBLIC WORKS						
900 - CAPITAL OUTLAY	556,066.97	629,244.25	40,914.18	179,084.05	606,460.63	22,783.62
Department: 301 - PUBLIC WORKS Total:	556,066.97	629,244.25	40,914.18	179,084.05	606,460.63	22,783.62
Expense Total:	556,066.97	629,244.25	40,914.18	179,084.05	606,460.63	22,783.62
Fund: 106 - Grant - I-10 Exit Lighting Surplus (Deficit):	73,627.03	449.75	30,640.26	-21.05	-427,397.63	427,847.38
Fund: 108 - Grant - East Alhoa Widening FY18						
Revenue						
250 - INTERGOVERNMENTAL	136,400.00	136,400.00	0.00	0.00	0.00	136,400.00
350 - TRANSFERS AND NON REVENUE RECEIPTS	34,100.00	34,100.00	0.00	0.00	0.00	34,100.00
Revenue Total:	170,500.00	170,500.00	0.00	0.00	0.00	170,500.00
Expense						
Department: 301 - PUBLIC WORKS						
600 - CONTRACTUAL SERVICES	835.00	835.00	3,350.00	8,495.00	13,531.75	-12,696.75
900 - CAPITAL OUTLAY	144,925.00	144,925.00	0.00	0.00	0.00	144,925.00
Department: 301 - PUBLIC WORKS Total:	145,760.00	145,760.00	3,350.00	8,495.00	13,531.75	132,228.25
Expense Total:	145,760.00	145,760.00	3,350.00	8,495.00	13,531.75	132,228.25
Fund: 108 - Grant - East Alhoa Widening FY18 Surplus (Deficit):	24,740.00	24,740.00	-3,350.00	-8,495.00	-13,531.75	38,271.75
Fund: 109 - Grant - Tidelands FY17 MontJoy Creek Improvement						
Revenue						
250 - INTERGOVERNMENTAL	102,333.00	0.00	0.00	0.00	0.00	0.00
Revenue Total:	102,333.00	0.00	0.00	0.00	0.00	0.00
Expense						
Department: 600 - CONSERVATION OF NATURAL RESOURCES						
600 - CONTRACTUAL SERVICES	87,333.00	0.00	0.00	0.00	0.00	0.00
Department: 600 - CONSERVATION OF NATURAL RESOURCES Total:	87,333.00	0.00	0.00	0.00	0.00	0.00
Expense Total:	87,333.00	0.00	0.00	0.00	0.00	0.00
Fund: 109 - Grant - Tidelands FY17 MontJoy Creek Improvement S	15,000.00	0.00	0.00	0.00	0.00	0.00
Fund: 110 - Grant - Tidelands FY18 MonJoy Creek Improvements						
Revenue						
250 - INTERGOVERNMENTAL	250,000.00	352,333.00	17,228.50	17,228.50	17,228.50	335,104.50
Revenue Total:	250,000.00	352,333.00	17,228.50	17,228.50	17,228.50	335,104.50

Income Statement

For Fiscal: 2018-2019 Period Ending: 01/31/2019

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Expense						
Department: 600 - CONSERVATION OF NATURAL RESOURCES						
600 - CONTRACTUAL SERVICES	250,000.00	337,333.00	0.00	2,240.00	36,200.00	301,133.00
Department: 600 - CONSERVATION OF NATURAL RESOURCES Total:	250,000.00	337,333.00	0.00	2,240.00	36,200.00	301,133.00
Expense Total:	250,000.00	337,333.00	0.00	2,240.00	36,200.00	301,133.00
Fund: 110 - Grant - Tidelands FY18 MonJoy Creek Improvements S	0.00	15,000.00	17,228.50	14,988.50	-18,971.50	33,971.50
Fund: 111 - Grant - Commercial Area Improvement Study						
Revenue						
250 - INTERGOVERNMENTAL	16,000.00	16,000.00	0.00	0.00	0.00	16,000.00
350 - TRANSFERS AND NON REVENUE RECEIPTS	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00
Revenue Total:	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00
Expense						
Department: 653 - Economic Development						
600 - CONTRACTUAL SERVICES	20,000.00	20,000.00	1,617.29	5,794.60	19,909.44	90.56
Department: 653 - Economic Development Total:	20,000.00	20,000.00	1,617.29	5,794.60	19,909.44	90.56
Expense Total:	20,000.00	20,000.00	1,617.29	5,794.60	19,909.44	90.56
Fund: 111 - Grant - Commercial Area Improvement Study Surplus (0.00	0.00	-1,617.29	-5,794.60	-19,909.44	19,909.44
Fund: 112 - Grant DMR Tidelands FY19 MontJoy Creek						
Revenue						
250 - INTERGOVERNMENTAL	0.00	200,000.00	0.00	0.00	0.00	200,000.00
Revenue Total:	0.00	200,000.00	0.00	0.00	0.00	200,000.00
Expense						
Department: 600 - CONSERVATION OF NATURAL RESOURCES						
600 - CONTRACTUAL SERVICES	0.00	200,000.00	0.00	0.00	0.00	200,000.00
Department: 600 - CONSERVATION OF NATURAL RESOURCES Total:	0.00	200,000.00	0.00	0.00	0.00	200,000.00
Expense Total:	0.00	200,000.00	0.00	0.00	0.00	200,000.00
Fund: 112 - Grant DMR Tidelands FY19 MontJoy Creek Surplus (De	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 113 - GRPC Multi Modal Path Grant						
Revenue						
250 - INTERGOVERNMENTAL	0.00	80,000.00	0.00	0.00	0.00	80,000.00
350 - TRANSFERS AND NON REVENUE RECEIPTS	0.00	20,000.00	0.00	0.00	0.00	20,000.00
Revenue Total:	0.00	100,000.00	0.00	0.00	0.00	100,000.00
Expense						
Department: 500 - PARKS & RECREATION						
900 - CAPITAL OUTLAY	0.00	100,000.00	0.00	0.00	0.00	100,000.00
Department: 500 - PARKS & RECREATION Total:	0.00	100,000.00	0.00	0.00	0.00	100,000.00
Expense Total:	0.00	100,000.00	0.00	0.00	0.00	100,000.00
Fund: 113 - GRPC Multi Modal Path Grant Surplus (Deficit):	0.00	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	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
Revenue Total:	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
Expense						
Department: 800 - Debt Service						
800 - DEBT SERVICE	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
Department: 800 - Debt Service Total:	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
Expense Total:	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
Fund: 200 - DEBT SRVC-Lease Purch/CH Project Note Fund Surplus	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 300 - CAPITAL PROJECTS-14 Acquisition & Construction						
Revenue						
800 - DEBT SERVICE	0.00	200.00	419.88	742.29	742.29	-542.29
Revenue Total:	0.00	200.00	419.88	742.29	742.29	-542.29

Income Statement

For Fiscal: 2018-2019 Period Ending: 01/31/2019

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Expense						
Department: 000 - NON-DEPARTMENTAL						
900 - CAPITAL OUTLAY	0.00	64,981.19	0.00	28,426.11	61,122.80	3,858.39
Department: 000 - NON-DEPARTMENTAL Total:	0.00	64,981.19	0.00	28,426.11	61,122.80	3,858.39
Expense Total:	0.00	64,981.19	0.00	28,426.11	61,122.80	3,858.39
Fund: 300 - CAPITAL PROJECTS-14 Acquisition & Construction Surpl	0.00	-64,781.19	419.88	-27,683.82	-60,380.51	-4,400.68
Fund: 401 - SOLID WASTE FUND						
Revenue						
200 - TAXES	462,000.00	462,000.00	12,078.01	157,916.19	157,916.19	304,083.81
800 - DEBT SERVICE	1,200.00	1,200.00	0.00	236.52	236.52	963.48
Revenue Total:	463,200.00	463,200.00	12,078.01	158,152.71	158,152.71	305,047.29
Expense						
Department: 322 - WASTE COLLECTION						
600 - CONTRACTUAL SERVICES	629,100.00	629,100.00	49,691.20	152,724.06	152,724.06	476,375.94
Department: 322 - WASTE COLLECTION Total:	629,100.00	629,100.00	49,691.20	152,724.06	152,724.06	476,375.94
Expense Total:	629,100.00	629,100.00	49,691.20	152,724.06	152,724.06	476,375.94
Fund: 401 - SOLID WASTE FUND Surplus (Deficit):	-165,900.00	-165,900.00	-37,613.19	5,428.65	5,428.65	-171,328.65
Fund: 701 - FIRE DEPARTMENT FUND						
Revenue						
800 - DEBT SERVICE	275.00	275.00	41.73	155.31	155.31	119.69
Revenue Total:	275.00	275.00	41.73	155.31	155.31	119.69
Fund: 701 - FIRE DEPARTMENT FUND Total:	275.00	275.00	41.73	155.31	155.31	119.69
Total Surplus (Deficit):	-736,134.65	-874,093.12	974,895.47	596,451.79	-51,522.36	

Income Statement

For Fiscal: 2018-2019 Period Ending: 01/31/2019

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
001 - GENERAL FUND	-683,876.68	-683,876.68	969,145.58	606,427.18	471,637.89	-1,155,514.57
003 - GRANTS FUND	0.00	0.00	0.00	11,446.62	11,446.62	-11,446.62
106 - Grant - I-10 Exit Lightin	73,627.03	449.75	30,640.26	-21.05	-427,397.63	427,847.38
108 - Grant - East Alhoa Wid	24,740.00	24,740.00	-3,350.00	-8,495.00	-13,531.75	38,271.75
109 - Grant - Tidelands FY17	15,000.00	0.00	0.00	0.00	0.00	0.00
110 - Grant - Tidelands FY18	0.00	15,000.00	17,228.50	14,988.50	-18,971.50	33,971.50
111 - Grant - Commercial Are	0.00	0.00	-1,617.29	-5,794.60	-19,909.44	19,909.44
112 - Grant DMR Tidelands F	0.00	0.00	0.00	0.00	0.00	0.00
113 - GRPC Multi Modal Path	0.00	0.00	0.00	0.00	0.00	0.00
200 - DEBT SRVC-Lease Purc	0.00	0.00	0.00	0.00	0.00	0.00
300 - CAPITAL PROJECTS-14	0.00	-64,781.19	419.88	-27,683.82	-60,380.51	-4,400.68
401 - SOLID WASTE FUND	-165,900.00	-165,900.00	-37,613.19	5,428.65	5,428.65	-171,328.65
701 - FIRE DEPARTMENT FU	275.00	275.00	41.73	155.31	155.31	119.69
Total Surplus (Deficit):	-736,134.65	-874,093.12	974,895.47	596,451.79	-51,522.36	