

CITY OF DIAMONDHEAD, MISSISSIPPI
Financial Statements
Coversheet to Monthly Budget Report
For the Month Ended April 30, 2019

ALL FUNDS HIGHLIGHTS

*Revenue:		<u>Current Year</u>	<u>Last Year</u>
	Total YTD Revenue	\$ 4,236,956	\$ 3,837,546
	Total Budget	\$ 6,460,995	\$ 6,573,462
	% Actual to Budget	65.6%	58.4%
	Current Month % to Fiscal Year	58.3%	58.3%
*Expenses YTD Activity:		<u>Current Year</u>	<u>Last Year</u>
	Total YTD Expenses Actual Activity	\$ 3,197,561	\$ 2,321,326
	Total YTD Expenses Activity w/ Encumbrances	\$ 3,432,341	\$ 2,637,130
	Total Budget	\$ 7,438,040	\$ 6,247,024
	% Actual to Budget	43.0%	37.2%
	% Actual w/ Encumbrances to Budget	46.1%	
	Current Month % to Fiscal Year	58.3%	58.3%

* Excludes Other Financing Sources and Uses

Hancock Bank Account Balances as of: April 30, 2019

General Fund:	\$ 3,897,579
Accounts Payable Clearing:	4,632
Payroll Clearing:	4,983
Contingency Operating Fund:	2,036,874
Fire Department Fund:	22,084
TOTAL	\$ 5,966,151

Fund Activity	YTD Actual	YTD Actual w/ Encumbrances	Total Budget
001 - General Fund	\$ 1,411,885	\$ 1,207,629	\$ (773,296)
003 - Grants-Tidelands FY16	\$ 11,447	\$ 11,447	\$ -
106 - Grant - I-10 Exit Lighting	\$ (312,190)	\$ (312,200)	\$ 450
108 - Grant - East Aloha Widening F	\$ (13,320)	\$ (13,532)	\$ 11,208
110 - Grant - Tidelands FY18 Montic	\$ 13,772	\$ (12,889)	\$ 15,000
111 - Grant - Commercial Area Impr	\$ (16,267)	\$ (19,909)	\$ -
112 - Grant - Tidelands FY19 MontJ	\$ -	\$ -	\$ -
113 - Grant - GRPC Multi Modal Pat	\$ -	\$ -	\$ -
300 - Capital Projects-14 Acquisition	\$ (62,775)	\$ (62,775)	\$ (64,781)
401 - Solid Waste Fund	\$ 6,571	\$ 6,571	\$ (165,900)
701 - Fire Department Fund	\$ 274	\$ 274	\$ 275
TOTAL Surplus (Deficit)	\$ 1,039,395	\$ 804,615	\$ (977,044)

CITY OF DIAMONDHEAD, MISSISSIPPI
Financial Statement
Grants Fund Breakdown
Fiscal Year 2018
For the Month Ended April 30, 2019

Fund Balances

Expense	Prior Year		YTD Actual w/ Encumbrances	Total Budget	YTD % Used
	Project Totals	YTD Actual			
003-155 Tidelands 16	\$ 281,717				
106 - I-10 Interchange Lighting	\$ 73,627	638,587	638,597	629,244	101%
108 - East Aloha Widening FY18	\$ 11,208	13,320	13,532	159,292	8%
110 - Tidelands FY18 Montjoy Creek Imprc	\$ 14,989	7,272	33,932	337,333	10%
111 - Commercial Area Improvement Study		16,267	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	\$ 675,446	\$ 705,970	\$ 1,445,869	49%
Revenue					
003-155 Tidelands 16	\$ 270,271	\$ 11,447	\$ -	\$ -	
106 - I-10 Interchange Lighting		326,397	326,397	629,694	52%
108 - East Aloha Widening FY18		-	-	170,500	0%
110 - Tidelands FY18 Montjoy Creek Improvement		21,044	21,044	352,333	6%
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	\$ 358,887	\$ 347,441	\$ 1,472,527	24%
Department Total Surplus (Deficit)	\$ (111,271)	\$ (316,559)	\$ (358,530)	\$ 26,658	



City of Diamondhead, MS

Income Statement Group Summary

For Fiscal: 2018-2019 Period Ending: 04/30/2019

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	114,517.14	2,621,637.68	2,621,637.68	509,293.14
220 - LICENCES & PERMITS	382,600.00	382,600.00	68,050.15	273,044.69	273,044.69	109,555.31
250 - INTERGOVERNMENTAL	1,069,131.50	1,069,131.50	50,437.72	601,874.16	601,874.16	467,257.34
290 - FINES & FORFEITS	61,800.00	61,800.00	1,627.47	27,266.29	27,266.29	34,533.71
300 - MISCELLANEOUS	4,370.00	4,370.00	161.83	6,666.88	6,666.88	-2,296.88
330 - CHARGES FOR SERVICES	0.00	0.00	0.00	25.35	25.35	-25.35
800 - DEBT SERVICE	60,000.00	60,000.00	11,296.68	68,075.61	68,075.61	-8,075.61
Revenue Total:	4,708,832.32	4,708,832.32	246,090.99	3,598,590.66	3,598,590.66	1,110,241.66
Expense						
Department: 000 - NON-DEPARTMENTAL						
999 - OTHER	165,038.64	185,038.64	5,806.71	33,423.05	33,423.05	151,615.59
Department: 000 - NON-DEPARTMENTAL Total:	165,038.64	185,038.64	5,806.71	33,423.05	33,423.05	151,615.59
Department: 100 - LEGISLATIVE - COUNCIL						
400 - PERSONNEL SERVICES	43,000.00	43,000.00	2,153.00	15,071.00	15,071.00	27,929.00
500 - SUPPLIES	600.00	600.00	0.00	62.72	62.72	537.28
600 - CONTRACTUAL SERVICES	11,614.00	12,090.00	46.14	7,020.68	7,095.68	4,994.32
900 - CAPITAL OUTLAY	0.00	888.50	875.00	875.00	875.00	13.50
Department: 100 - LEGISLATIVE - COUNCIL Total:	55,214.00	56,578.50	3,074.14	23,029.40	23,104.40	33,474.10
Department: 110 - JUDICIAL - MUNICIPAL COURT						
400 - PERSONNEL SERVICES	123,876.98	123,876.98	9,379.67	69,393.46	69,393.46	54,483.52
500 - SUPPLIES	2,000.00	2,000.00	38.94	451.63	451.63	1,548.37
600 - CONTRACTUAL SERVICES	92,142.00	91,253.50	3,662.64	25,575.72	25,575.72	65,677.78
900 - CAPITAL OUTLAY	500.00	500.00	0.00	0.00	0.00	500.00
Department: 110 - JUDICIAL - MUNICIPAL COURT Total:	218,518.98	217,630.48	13,081.25	95,420.81	95,420.81	122,209.67
Department: 140 - ADMINISTRATION - GENERAL						
400 - PERSONNEL SERVICES	410,661.35	416,661.35	31,899.08	235,422.50	235,422.50	181,238.85
500 - SUPPLIES	28,800.00	28,800.00	2,571.60	11,696.23	12,464.23	16,335.77
600 - CONTRACTUAL SERVICES	564,034.68	564,903.68	110,269.28	386,325.73	421,703.61	143,200.07
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	18,535.00	0.00	9,171.27	9,776.25	8,758.75
Department: 140 - ADMINISTRATION - GENERAL Total:	1,087,950.03	1,080,964.03	144,739.96	677,180.37	713,931.23	367,032.80
Department: 200 - POLICE DEPARTMENT						
400 - PERSONNEL SERVICES	38,040.00	38,040.00	2,444.67	16,297.78	16,297.78	21,742.22
500 - SUPPLIES	49,640.00	49,640.00	3,891.35	23,344.69	24,469.00	25,171.00
600 - CONTRACTUAL SERVICES	689,252.15	698,752.15	68,106.75	382,058.87	382,850.12	315,902.03
700 - GRANTS/SUBSIDIES/ALLOCATIONS	9,600.00	9,600.00	800.00	5,600.00	5,600.00	4,000.00
900 - CAPITAL OUTLAY	132,755.00	123,255.00	0.00	34,983.28	35,982.92	87,272.08
Department: 200 - POLICE DEPARTMENT Total:	919,287.15	919,287.15	75,242.77	462,284.62	465,199.82	454,087.33
Department: 280 - Building/Planning & Zoning						
400 - PERSONNEL SERVICES	166,842.37	169,092.37	13,374.48	95,585.27	95,585.27	73,507.10
500 - SUPPLIES	4,462.00	4,462.00	220.51	1,750.16	1,750.16	2,711.84
600 - CONTRACTUAL SERVICES	146,420.36	146,420.36	7,709.33	32,341.75	54,084.72	92,335.64
900 - CAPITAL OUTLAY	5,210.00	5,210.00	0.00	2,719.12	2,719.12	2,490.88
Department: 280 - Building/Planning & Zoning Total:	322,934.73	325,184.73	21,304.32	132,396.30	154,139.27	171,045.46
Department: 301 - PUBLIC WORKS						
400 - PERSONNEL SERVICES	775,785.72	767,535.72	51,936.66	388,838.52	388,838.52	378,697.20
500 - SUPPLIES	166,350.00	166,350.00	9,259.67	47,095.92	93,333.49	73,016.51
600 - CONTRACTUAL SERVICES	326,643.64	408,573.14	30,948.27	153,416.74	191,690.79	216,882.35
700 - GRANTS/SUBSIDIES/ALLOCATIONS	3,000.00	3,000.00	250.00	1,750.00	1,750.00	1,250.00

Income Statement

For Fiscal: 2018-2019 Period Ending: 04/30/2019

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
900 - CAPITAL OUTLAY	1,112,631.88	1,112,631.88	6,918.00	61,867.08	110,531.98	1,002,099.90
Department: 301 - PUBLIC WORKS Total:	2,384,411.24	2,458,090.74	99,312.60	652,968.26	786,144.78	1,671,945.96
Department: 653 - Economic Development						
600 - CONTRACTUAL SERVICES	65,000.00	65,000.00	2,822.04	43,920.70	53,516.23	11,483.77
Department: 653 - Economic Development Total:	65,000.00	65,000.00	2,822.04	43,920.70	53,516.23	11,483.77
Department: 800 - Debt Service						
800 - DEBT SERVICE	174,354.23	174,354.23	66,082.43	66,082.43	66,082.43	108,271.80
Department: 800 - Debt Service Total:	174,354.23	174,354.23	66,082.43	66,082.43	66,082.43	108,271.80
Expense Total:	5,392,709.00	5,482,128.50	431,466.22	2,186,705.94	2,390,962.02	3,091,166.48
Fund: 001 - GENERAL FUND Surplus (Deficit):	-683,876.68	-773,296.18	-185,375.23	1,411,884.72	1,207,628.64	-1,980,924.82
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	50,899.47	292,973.98	292,973.98	210,781.02
350 - TRANSFERS AND NON REVENUE RECEIPTS	125,939.00	125,939.00	5,806.71	33,423.05	33,423.05	92,515.95
Revenue Total:	629,694.00	629,694.00	56,706.18	326,397.03	326,397.03	303,296.97
Expense						
Department: 301 - PUBLIC WORKS						
900 - CAPITAL OUTLAY	556,066.97	629,244.25	312,179.19	638,587.00	638,597.00	-9,352.75
Department: 301 - PUBLIC WORKS Total:	556,066.97	629,244.25	312,179.19	638,587.00	638,597.00	-9,352.75
Expense Total:	556,066.97	629,244.25	312,179.19	638,587.00	638,597.00	-9,352.75
Fund: 106 - Grant - I-10 Exit Lighting Surplus (Deficit):	73,627.03	449.75	-255,473.01	-312,189.97	-312,199.97	312,649.72
Fund: 108 - Grant - East Aloha 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	14,366.75	950.00	13,320.00	13,531.75	835.00
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	159,291.75	950.00	13,320.00	13,531.75	145,760.00
Expense Total:	145,760.00	159,291.75	950.00	13,320.00	13,531.75	145,760.00
Fund: 108 - Grant - East Aloha Widening FY18 Surplus (Deficit):	24,740.00	11,208.25	-950.00	-13,320.00	-13,531.75	24,740.00
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 Surplu..	15,000.00	0.00	0.00	0.00	0.00	0.00
Fund: 110 - Grant - Tidelands FY18 Montjoy Creek Improvements						
Revenue						
250 - INTERGOVERNMENTAL	250,000.00	352,333.00	3,815.02	21,043.52	21,043.52	331,289.48
Revenue Total:	250,000.00	352,333.00	3,815.02	21,043.52	21,043.52	331,289.48

Income Statement

For Fiscal: 2018-2019 Period Ending: 04/30/2019

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	1,217.00	7,272.02	33,932.04	303,400.96
Department: 600 - CONSERVATION OF NATURAL RESOURCES Total:	250,000.00	337,333.00	1,217.00	7,272.02	33,932.04	303,400.96
Expense Total:	250,000.00	337,333.00	1,217.00	7,272.02	33,932.04	303,400.96
Fund: 110 - Grant - Tidelands FY18 Montjoy Creek Improvements Surpl...	0.00	15,000.00	2,598.02	13,771.50	-12,888.52	27,888.52
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	4,567.89	16,267.35	19,909.44	90.56
Department: 653 - Economic Development Total:	20,000.00	20,000.00	4,567.89	16,267.35	19,909.44	90.56
Expense Total:	20,000.00	20,000.00	4,567.89	16,267.35	19,909.44	90.56
Fund: 111 - Grant - Commercial Area Improvement Study Surplus (Defic...	0.00	0.00	-4,567.89	-16,267.35	-19,909.44	19,909.44
Fund: 112 - Grant - 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 - Tidelands FY19 MontJoy Creek Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 113 - Grant - GRPC Multi Modal Path						
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 - Grant - GRPC Multi Modal Path 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 (Defi...	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	0.00	742.29	742.29	-542.29
Revenue Total:	0.00	200.00	0.00	742.29	742.29	-542.29

Income Statement

For Fiscal: 2018-2019 Period Ending: 04/30/2019

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	63,517.40	63,517.40	1,463.79
Department: 000 - NON-DEPARTMENTAL Total:	0.00	64,981.19	0.00	63,517.40	63,517.40	1,463.79
Expense Total:	0.00	64,981.19	0.00	63,517.40	63,517.40	1,463.79
Fund: 300 - CAPITAL PROJECTS-14 Acquisition & Construction Surplus (...)	0.00	-64,781.19	0.00	-62,775.11	-62,775.11	-2,006.08
Fund: 401 - SOLID WASTE FUND						
Revenue						
200 - TAXES	462,000.00	462,000.00	19,015.57	311,373.46	311,373.46	150,626.54
800 - DEBT SERVICE	1,200.00	1,200.00	102.85	512.11	512.11	687.89
Revenue Total:	463,200.00	463,200.00	19,118.42	311,885.57	311,885.57	151,314.43
Expense						
Department: 322 - WASTE COLLECTION						
600 - CONTRACTUAL SERVICES	629,100.00	629,100.00	49,899.33	305,314.36	305,314.36	323,785.64
Department: 322 - WASTE COLLECTION Total:	629,100.00	629,100.00	49,899.33	305,314.36	305,314.36	323,785.64
Expense Total:	629,100.00	629,100.00	49,899.33	305,314.36	305,314.36	323,785.64
Fund: 401 - SOLID WASTE FUND Surplus (Deficit):	-165,900.00	-165,900.00	-30,780.91	6,571.21	6,571.21	-172,471.21
Fund: 701 - FIRE DEPARTMENT FUND						
Revenue						
800 - DEBT SERVICE	275.00	275.00	39.64	273.64	273.64	1.36
Revenue Total:	275.00	275.00	39.64	273.64	273.64	1.36
Fund: 701 - FIRE DEPARTMENT FUND Total:	275.00	275.00	39.64	273.64	273.64	1.36
Total Surplus (Deficit):	-736,134.65	-977,044.37	-474,509.38	1,039,395.26	804,615.32	

Income Statement

For Fiscal: 2018-2019 Period Ending: 04/30/2019

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
001 - GENERAL FUND	-683,876.68	-773,296.18	-185,375.23	1,411,884.72	1,207,628.64	-1,980,924.82
003 - GRANTS FUND	0.00	0.00	0.00	11,446.62	11,446.62	-11,446.62
106 - Grant - I-10 Exit Lighting	73,627.03	449.75	-255,473.01	-312,189.97	-312,199.97	312,649.72
108 - Grant - East Aloha Widen...	24,740.00	11,208.25	-950.00	-13,320.00	-13,531.75	24,740.00
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	2,598.02	13,771.50	-12,888.52	27,888.52
111 - Grant - Commercial Area ...	0.00	0.00	-4,567.89	-16,267.35	-19,909.44	19,909.44
112 - Grant - Tidelands FY19 ...	0.00	0.00	0.00	0.00	0.00	0.00
113 - Grant - GRPC Multi Moda..	0.00	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	0.00
300 - CAPITAL PROJECTS-14 Ac...	0.00	-64,781.19	0.00	-62,775.11	-62,775.11	-2,006.08
401 - SOLID WASTE FUND	-165,900.00	-165,900.00	-30,780.91	6,571.21	6,571.21	-172,471.21
701 - FIRE DEPARTMENT FUND	275.00	275.00	39.64	273.64	273.64	1.36
Total Surplus (Deficit):	-736,134.65	-977,044.37	-474,509.38	1,039,395.26	804,615.32	