BAY SAINT LOUIS

# INTERFUND TRANSACTION

**VENDOR #:** 00087 **NAME:** CITY OF BAY ST LOUIS

**CLAIM:** ______

**DATE:** 10/3/2024 **AMOUNT:** $ 27,277.75

**TYPE OF TRANSACTION:**

- ______ New Loan Between Funds
- X Repayment of Loan Between Funds
- ______ MS Dept of Revenue Grant Reimbursement for a Project
- ______ Budgeted Transfer Between Funds
- ______ Unbudgeted Transfer Between Funds

| | FROM ACCOUNT | | TO ACCOUNT |
|---|---|---|---|
| Acct Number: | 005-000-050-408 | Acct Number: | 408-000-050-005 |
| Acct Title: | Due to/from Util Modern | Acct Title: | Due to/from Mun Reserve |
| BANK: | MUN RESERVE | BANK: | Modernization Bank |

**EXPLANATION** Audit Entry Corrections

SHG

Comptroller

City Clerk

**NOTE:**
This form shall be submitted as a separate consent agenda item for approval by the City Council prior to processing the transaction. The actual checks for the transfers may be included on the docket of claims during the same meeting as requesting council authorization.
(Mike Reso-new form effective 04/14/2023)

CITY OF BAY ST. LOUIS
BALANCE SHEET
AS OF: OCTOBER 31ST, 2024

005-MUNICIPAL RESERVE FUND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE | | |
|---|---|---|---|---|
| ASSETS | | | | |
| 005-000-000-012 | MUNICIPAL RESERVE FUND CASH | 760,232.80 | | |
| 005-000-030-020 | DUE FROM OTHER GOVTS PROP TAX | 0.00 | | |
| 005-000-030-030 | DUE FROM STATE | 54,348.00 | | |
| 005-000-030-050 | DUE FROM FEDERAL GOVT | 0.00 | | |
| 005-000-050-000 | CASH ENTRY TO BALANCE BUDGET | 0.00 | | |
| 005-000-050-001 | DUE TO/FROM GENERAL FUND | 0.00 | | |
| 005-000-050-006 | DUE TO/FROM FUND 006 | 0.00 | | |
| 005-000-050-007 | DUE TO/FROM EMERGENCY FUND | 0.00 | | |
| 005-000-050-120 | DUE TO/FROM FEDERAL GRANTS | 0.00 | | |
| 005-000-050-121 | DUE TO FROM ARPA | 0.00 | | |
| 005-000-050-180 | DUE TO FROM MODERNIZ ROAD | 0.00 | | |
| 005-000-050-305 | DUE TO FROM CAPITAL PROJECTS | 100,000.00 | | |
| 005-000-050-320 | DUE TO FROM 2020 BOND CONSTR | 0.00 | | |
| 005-000-050-402 | DUE TO FROM UTIL C&M | 0.00 | | |
| 005-000-050-408 | DUE TO FROM MODERNIZ-UTILITY | ( 27,277.75) | | |
| 005-000-050-450 | DUE TO FROM HARBOR | 0.00 | | |
| 005-000-050-451 | DUE TO FROM HARBOR SPEC GRA | 0.00 | | |
| 005-000-054-900 | DUE TO FROM OTHER GOVTS | 0.00 | | |
| 005-000-099-160 | DEFERRED INFLOW - PROP TAX | 0.00 | | |
| | | | 887,303.05 | |
| | TOTAL ASSETS | | | 887,303.05 |
| LIABILITIES | | | | |
| 005-000-100-000 | ACCOUNTS PAYABLE | 0.00 | | |
| 005-000-100-001 | ACCOUNTS PAYABLE PENDING | 0.00 | | |
| 005-000-101-000 | RETAINAGE PAYABLE | 0.00 | | |
| | TOTAL LIABILITIES | | 0.00 | |
| EQUITY | | | | |
| 005-000-180-001 | FUND BALANCE | 857,178.08 | | |
| | TOTAL BEGINNING EQUITY | 857,178.08 | | |
| | TOTAL REVENUE | 0.00 | | |
| | TOTAL EXPENSES | 0.00 | | |
| | TOTAL REVENUE OVER/(UNDER) EXPENSES | 0.00 | | |
| | (WILL CLOSE TO FUND BAL.) | 30,124.97 | | |
| | TOTAL EQUITY & REV. OVER/(UNDER) EXP. | | 887,303.05 | |
| | TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. | | | 887,303.05 |

CITY OF BAY ST. LOUIS
BALANCE SHEET
AS OF: OCTOBER 31ST, 2024

408-MODERNIZATION-WAT SEW ONL

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE | | |
|---|---|---|---|---|
| ASSETS | | | | |
| 408-000-000-002 | MODERNIZATION UTILITY CASH | 190,366.10 | | |
| 408-000-050-001 | DUE TO FROM GENERAL FUND | 0.00 | | |
| 408-000-050-005 | DUE TO FROM MUN RESERVE | 27,277.75 | | |
| 408-000-050-180 | DUE TO FROM MODERNIZATION 180 | 0.00 | | |
| 408-000-050-400 | DUE TO FROM UTILITY OPERATING | 0.00 | | |
| 408-000-050-402 | DUE TO FROM UTIL C&M | 0.00 | | |
| | | | 217,643.85 | |
| | TOTAL ASSETS | | | 217,643.85 |
| LIABILITIES | | | | |
| 408-000-100-000 | ACCOUNTS PAYABLE | 17,045.00 | | |
| 408-000-170-000 | CAPITAL | 0.00 | | |
| | TOTAL LIABILITIES | | 17,045.00 | |
| EQUITY | | | | |
| 408-000-180-000 | FUND BALANCE | 130,401.46 | | |
| | TOTAL BEGINNING EQUITY | 130,401.46 | | |
| | TOTAL REVENUE | 0.00 | | |
| | TOTAL EXPENSES | 17,045.00 | | |
| | TOTAL REVENUE OVER/(UNDER) EXPENSES | ( 17,045.00) | | |
| | (WILL CLOSE TO FUND BAL.) | 87,242.39 | | |
| | TOTAL EQUITY & REV. OVER/(UNDER) EXP. | | 200,598.85 | |
| | TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. | | | 217,643.85 |

Account Management - (View)

File Edit Options Functions Help Chat

Account 005 000-050-408

Fiscal Year 2022-2023 History

Account Name DUE TO FROM MODERNIZ-UTILITY

General | Balance | Budget | Budget Adjustments | History | Detail

No Filter Selections Made

Filter

Drag a column header here to group by that column

| Date | Tran | Reference | Description | Amount | Ven... | Vendor Name |
|---|---|---|---|---|---|---|
| 10/01/2022 | B35476 | | AUDIT ENTRIES INCORRECT | 34,522.75CR | | |
| 10/01/2022 | B35477 | | AUDITOR ACCRUAL WRONG | 7,245.00 | | |
| 05/16/2023 | B33984 | | RAMONEDA SEWER IMPROVE | 30,878.00 | | |
| 06/12/2023 | B33998 | | PAY # 2 SUNSET TO DUNBAR | 58,216.48CR | | |
| 06/20/2023 | B33995 | CHK: 001313 | CHINICHE ENGINEERING & SURVEYI | 2,500.00 | | |
| 06/30/2023 | B33997 | | RECLASS SUNSET GRAVITY PROJEC | 43,649.93 | | |
| 06/30/2023 | B34032 | | RECLASS SUNSET GRAVITY PROJEC | 43,649.93CR | | |
| 07/27/2023 | B34072 | | CORRECT DUE TO FROM | 29,465.01 | | |
| 08/23/2023 | C02540 | RCPT 00476527 | RECODE MODERNIZATION PROJECTS | 4,626.53CR | | |
| | | | 9 records | 27,277.75CR | | |

Auditor entry corrections

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BAY SAINT LOUIS

## INTERFUND TRANSACTION

**VENDOR #:** 00087 **NAME:** CITY OF BAY ST LOUIS

**CLAIM:** 

**DATE:** 10/3/2024 **AMOUNT:** $ 97,061.84

**TYPE OF TRANSACTION:**

_____ New Loan Between Funds
_____ Budgeted Transfer Between Funds
_____ Repayment of Loan Between Funds
_____ Unbudgeted Transfer Between Funds
_____ MS Dept of Revenue Grant Reimbursement for a Project

| | FROM ACCOUNT | | TO ACCOUNT |
|---|---|---|---|
| Acct Number: | 180-000-050-120 | Acct Number: | 120-000-050-180 |
| Acct Title: | Due to/from | Acct Title: | Due to/from |
| BANK: | MODERNIZATION | BANK: | FEDERAL FUND |

**EXPLANATION** Reclass NRCS Investment IDA Road Repair Invoices - per Council Approved Budgets for major projects

[signature]
Comptroller

City Clerk

**NOTE:**
This form shall be submitted as a separate consent agenda item for approval by the City Council prior to processing the transaction. The actual checks for the transfers may be included on the docket of claims during the same meeting as requesting council authorization.
(Mike Reso-new form effective 04/14/2023)

CITY OF BAY ST. LOUIS
BALANCE SHEET
AS OF: OCTOBER 31ST, 2024

180-MODERNIZATION USE TAX

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE | | |
|---|---|---|---|---|
| ASSETS | | | | |
| 180-000-000-002 | MODERNIZATION USE TAX CASH | 618,621.16 | | |
| 180-000-050-000 | CASH ENTRY TO BALANCE BUDGET | 0.00 | | |
| 180-000-050-001 | DUE TO FROM GENERAL FUND | 0.00 | | |
| 180-000-050-005 | DUE TO FROM MUNICIPAL RESERVE | 0.00 | | |
| 180-000-050-120 | DUE TO FROM FEDERAL | ( 97,061.84) | | |
| 180-000-050-320 | DUE TO FROM 2020 BOND CONSTR | 0.00 | | |
| 180-000-050-400 | DUE TO FROM UTILITY FUND | 0.00 | | |
| 180-000-050-408 | DUE TO FROM MOD UTIL | 0.00 | | |
| | | | 521,559.32 | |
| | TOTAL ASSETS | | | 521,559.32 |
| LIABILITIES | | | | |
| 180-000-100-000 | ACCOUNTS PAYABLE | 16,946.15 | | |
| 180-000-100-001 | ACCOUNTS PAYABLE PENDING | 7,322.28 | | |
| 180-000-170-000 | FUND BALANCE | 537,392.55 | | |
| | TOTAL LIABILITIES | | 561,660.98 | |
| | TOTAL REVENUE | 0.00 | | |
| | TOTAL EXPENSES | 16,946.15 | | |
| | TOTAL REVENUE OVER/(UNDER) EXPENSES | ( 16,946.15) | | |
| | (WILL CLOSE TO FUND BAL.) | ( 23,155.51) | | |
| | TOTAL EQUITY & REV. OVER/(UNDER) EXP. | | ( 40,101.66) | |
| | TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. | | | 521,559.32 |

CITY OF BAY ST. LOUIS
BALANCE SHEET
AS OF: OCTOBER 31ST, 2024



120-FEDERAL GRANTS FUND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE | | |
|---|---|---|---|---|
| ASSETS | | | | |
| 120-000-000-002 | CASH-FEDERAL GRANTS FUND | 332,708.18 | | |
| 120-000-050-001 | DUE TO FROM GENERAL | 0.00 | | |
| 120-000-050-005 | DUE TO FROM MUN RESERVE | 0.00 | | |
| 120-000-050-006 | DUE TO FR MR RESERVE SPECIAL | 0.00 | | |
| 120-000-050-180 | DUE TO FR MODERNIZATION-RD | 97,061.84 | | |
| 120-000-050-350 | DUE TO FROM CO ROAD & BRIDGE | 0.00 | | |
| 120-000-050-400 | DUE TO FROM UTILITY FUND | 0.00 | | |
| 120-000-050-421 | DUE TO FROM ARPA | 0.00 | | |
| 120-000-050-450 | DUE TO FROM HARBOR | 0.00 | | |
| 120-000-050-451 | DUE TO FROM HARBOR SP GRANT | 0.00 | | |
| 120-000-054-888 | DUE TO FROM OTHER GOVT FED | 1,819,622.81 | | |
| | | | 2,249,392.83 | |
| | TOTAL ASSETS | | | 2,249,392.83 |
| LIABILITIES | | | | |
| 120-000-100-000 | ACCOUNTS PAYABLE | 49,014.00 | | |
| 120-000-100-001 | ACCOUNTS PAYABLE PENDING | 2,425.50 | | |
| | TOTAL LIABILITIES | | 51,439.50 | |
| EQUITY | | | | |
| 120-000-180-001 | FUND BALANCE RETAINED | 2,184,683.05 | | |
| | TOTAL BEGINNING EQUITY | 2,184,683.05 | | |
| | TOTAL REVENUE | 0.00 | | |
| | TOTAL EXPENSES | 11,875.00 | | |
| | TOTAL REVENUE OVER/(UNDER) EXPENSES | ( 11,875.00) | | |
| | (WILL CLOSE TO FUND BAL.) | 25,145.28 | | |
| | TOTAL EQUITY & REV. OVER/(UNDER) EXP. | | 2,197,953.33 | |
| | TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. | | | 2,249,392.83 |

Account Management - (View)

File Edit Options Functions Help Chat

Account 180 000-050-120

Fiscal Year 2023-2024 Current

Account Name DUE TO FROM FEDERAL

General | Balance | Budget | Budget Adjustments | History | Detail

No Filter Selections Made

Filter

Drag a column header here to group by that column

| Date | Tran | Reference | Description | Amount | Ven... | Vendor Name |
|---|---|---|---|---|---|---|
| 12/19/2023 | A20635 | CHK: 001055 | TRF MO RD TO FED_REIMBURSE | 77,579.25 | 00087 | CITY OF BAY SAINT LOUIS |
| 07/30/2024 | B35513 | | RECLASS NSCR MAIN DRAIN | 83,362.50CR | | |
| 08/06/2024 | B35514 | | RECLASS IDA ROAD REPAIRS | 8,141.84CR | | |
| 08/20/2024 | B35512 | | RECLASS NRCS CHINICHE INVOICES | 5,557.50CR | | |
| | | | 4 records | 19,482.59CR | | |

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BAY SAINT LOUIS

# INTERFUND TRANSACTION

**VENDOR #:** 00087 **NAME:** CITY OF BAY ST LOUIS

**CLAIM:**

**DATE:** 10/3/2024 **AMOUNT:** $ 100,000.00

**TYPE OF TRANSACTION:**

| | | | |
|---|---|---|---|
| | New Loan Between Funds | | Budgeted Transfer Between Funds |
| X | Repayment of Loan Between Funds | | Unbudgeted Transfer Between Funds |
| | MS Dept of Revenue Grant Reimbursement for a Project | | |

| | FROM ACCOUNT | | TO ACCOUNT |
|---|---|---|---|
| Acct Number: | 305-000-050-005 | Acct Number: | 005-000-050-305 |
| Acct Title: | Due to/from | Acct Title: | Due to/from |
| BANK: | CAPITAL PROJECTS | BANK: | MUNICIPAL RESERVE |

**EXPLANATION**

INTERFUND LOAN – Repayment

Comptroller

City Clerk

**NOTE:**

This form shall be submitted as a separate consent agenda item for approval by the City Council prior to processing the transaction. The actual checks for the transfers may be included on the docket of claims during the same meeting as requesting council authorization.

(Mike Reso-new form effective 04/14/2023)

688 HWY 90 • P.O. BOX 2550 • BAY SAINT LOUIS, MS 39520
PHONE: (228) 466-5451 • FAX: (228) 466-5506

CITY OF BAY ST. LOUIS
BALANCE SHEET
AS OF: OCTOBER 31ST, 2024

305-CAPITAL PROJECTS FUND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE | | |
|---|---|---|---|---|
| ASSETS | | | | |
| 305-000-000-002 | CASH IN BANK CAPITAL PROJECTS | 230,165.45 | | |
| 305-000-030-030 | DUE FROM STATE | 464,253.48 | | |
| 305-000-050-001 | DUE TO FROM GENERAL FUND | ( 402,256.37) | | |
| 305-000-050-005 | DUE TO FROM MUN RESERVE | ( 100,000.00) | | |
| | | | 192,162.56 | |
| | TOTAL ASSETS | | | 192,162.56 |
| LIABILITIES | | | | |
| 305-000-100-000 | ACCOUNTS PAYABLE | 185,886.55 | | |
| 305-000-100-001 | ACCOUNTS PAYABLE | 29,748.50 | | |
| | TOTAL LIABILITIES | | 215,635.05 | |
| EQUITY | | | | |
| 305-000-180-000 | FUND BALANCE | ( 29,748.50) | | |
| 305-000-180-001 | FUND BALANCE | 688,324.98 | | |
| | TOTAL BEGINNING EQUITY | 658,576.48 | | |
| | TOTAL REVENUE | 0.00 | | |
| | TOTAL EXPENSES | 185,886.55 | | |
| | TOTAL REVENUE OVER/(UNDER) EXPENSES | ( 185,886.55) | | |
| | (WILL CLOSE TO FUND BAL.) | ( 496,162.42) | | |
| | TOTAL EQUITY & REV. OVER/(UNDER) EXP. | | ( 23,472.49) | |
| | TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. | | | 192,162.56 |

BALANCE SHEET
AS OF: OCTOBER 31ST, 2024

005-MUNICIPAL RESERVE FUND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE | | |
|---|---|---|---|---|
| ASSETS | | | | |
| 005-000-000-012 | MUNICIPAL RESERVE FUND CASH | 760,232.80 | | |
| 005-000-030-020 | DUE FROM OTHER GOVTS PROP TAX | 0.00 | | |
| 005-000-030-030 | DUE FROM STATE | 54,348.00 | | |
| 005-000-030-050 | DUE FROM FEDERAL GOVT | 0.00 | | |
| 005-000-050-000 | CASH ENTRY TO BALANCE BUDGET | 0.00 | | |
| 005-000-050-001 | DUE TO/FROM GENERAL FUND | 0.00 | | |
| 005-000-050-006 | DUE TO/FROM FUND 006 | 0.00 | | |
| 005-000-050-007 | DUE TO/FROM EMERGENCY FUND | 0.00 | | |
| 005-000-050-120 | DUE TO/FROM FEDERAL GRANTS | 0.00 | | |
| 005-000-050-121 | DUE TO FROM ARPA | 0.00 | | |
| 005-000-050-180 | DUE TO FROM MODERNIZ ROAD | 0.00 | | |
| 005-000-050-305 | DUE TO FROM CAPITAL PROJECTS | 100,000.00 | | |
| 005-000-050-320 | DUE TO FROM 2020 BOND CONSTR | 0.00 | | |
| 005-000-050-402 | DUE TO FROM UTIL C&M | 0.00 | | |
| 005-000-050-408 | DUE TO FROM MODERNIZ-UTILITY | ( 27,277.75) | | |
| 005-000-050-450 | DUE TO FROM HARBOR | 0.00 | | |
| 005-000-050-451 | DUE TO FROM HARBOR SPEC GRA | 0.00 | | |
| 005-000-054-900 | DUE TO FROM OTHER GOVTS | 0.00 | | |
| 005-000-099-160 | DEFERRED INFLOW - PROP TAX | 0.00 | | |
| | | | 887,303.05 | |
| | TOTAL ASSETS | | | 887,303.05 |
| LIABILITIES | | | | |
| 005-000-100-000 | ACCOUNTS PAYABLE | 0.00 | | |
| 005-000-100-001 | ACCOUNTS PAYABLE PENDING | 0.00 | | |
| 005-000-101-000 | RETAINAGE PAYABLE | 0.00 | | |
| | TOTAL LIABILITIES | | 0.00 | |
| EQUITY | | | | |
| 005-000-180-001 | FUND BALANCE | 857,178.08 | | |
| | TOTAL BEGINNING EQUITY | 857,178.08 | | |
| | TOTAL REVENUE | 0.00 | | |
| | TOTAL EXPENSES | 0.00 | | |
| | TOTAL REVENUE OVER/(UNDER) EXPENSES | 0.00 | | |
| | (WILL CLOSE TO FUND BAL.) | 30,124.97 | | |
| | TOTAL EQUITY & REV. OVER/(UNDER) EXP. | | 887,303.05 | |
| | TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. | | | 887,303.05 |

BAY SAINT LOUIS

## INTERFUND TRANSACTION

**VENDOR #:** 00087 **NAME:** CITY OF BAY ST LOUIS

**CLAIM:** ____________

**DATE:** 10/3/2024 **AMOUNT:** $ 20,858.84

**TYPE OF TRANSACTION:**

____ New Loan Between Funds ____ Budgeted Transfer Between Funds
____ Repayment of Loan Between Funds ____ Unbudgeted Transfer Between Funds
____ MS Dept of Revenue Grant Reimbursement for a Project

| | FROM ACCOUNT | | TO ACCOUNT |
|---|---|---|---|
| Acct Number: | 320-000-050-001 | Acct Number: | 001-000-050-320 |
| Acct Title: | Due to/from | Acct Title: | Due to/from |
| BANK: | 2020 BOND CONSTRUCTION | BANK: | AP-GENERAL FUND |

**EXPLANATION**

PICKLEBALL AND HVAC REPAIRS CODED TO GENERAL FUND S/B 2020 BOND CONSTRUCTION FUND EXPENSES

Comptroller City Clerk

**NOTE:**
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(Mike Reso-new form effective 04/14/2023)

688 HWY 90 • P.O. BOX 2550 • BAY SAINT LOUIS, MS 39520
PHONE: (228) 466-5451 • FAX: (228) 466-5506

BALANCE SHEET

AS OF: OCTOBER 31ST, 2024

320-2020 GO BOND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE | | |
|---|---|---|---|---|
| ASSETS | | | | |
| 320-000-000-002 | 2020 BOND CONSTRUCTION CASH | 326,933.68 | | |
| 320-000-050-000 | CASH ENTRY TO BALANCE BUDGET | 0.00 | | |
| 320-000-050-001 | DUE TO FROM GENERAL FUND | ( 20,858.84) | | |
| 320-000-050-005 | DUE TO FROM MUN RESERVE | 0.00 | | |
| 320-000-050-115 | DUE TO CDBG FUND 115 | 0.00 | | |
| 320-000-050-180 | DUE TO FROM MODERNIZ 180 | 0.00 | | |
| 320-000-050-350 | DUE TO FROM COUNTY RD & BRIDGE | 0.00 | | |
| 320-000-054-030 | DUE TO FROM STATE | 0.00 | | |
| | | | 306,074.84 | |
| | TOTAL ASSETS | | | 306,074.84 |
| LIABILITIES | | | | |
| 320-000-100-000 | ACCOUNTS PAYABLE | 29,930.12 | | |
| 320-000-100-001 | ACCOUNTS PAYABLE PENDING | 40,500.00 | | |
| 320-000-101-000 | RETAINAGE PAYABLE | 0.00 | | |
| | TOTAL LIABILITIES | | 70,430.12 | |
| EQUITY | | | | |
| 320-000-180-001 | FUND BALANCE | 421,033.22 | | |
| | TOTAL BEGINNING EQUITY | 421,033.22 | | |
| | TOTAL REVENUE | 0.00 | | |
| | TOTAL EXPENSES | 29,930.12 | | |
| | TOTAL REVENUE OVER/(UNDER) EXPENSES | ( 29,930.12) | | |
| | (WILL CLOSE TO FUND BAL.) | ( 155,458.38) | | |
| | TOTAL EQUITY & REV. OVER/(UNDER) EXP. | | 235,644.72 | |
| | TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. | | | 306,074.84 |

CITY OF BAY ST. LOUIS
BALANCE SHEET
AS OF: OCTOBER 31ST, 2024

001-GENERAL FUND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE |
|---|---|---|
| ASSETS | | |
| ====== | | |
| 001-000-000-001 | CLAIM ON POOLED CASH | 0.00 |
| 001-000-000-002 | CASH-OPERATING BANK | 0.00 |
| 001-000-000-003 | CASH-GENERAL FUND | 2,593,018.85 |
| 001-000-000-013 | CASH - RESTRICTED LEASE PROCEE | 0.00 |
| 001-000-000-016 | CASH - KATRINA SUPP CDBG ACCT | 0.00 |
| 001-000-000-017 | CASH - PETTY CASH | 24.71 |
| 001-000-000-029 | FIRE REBATE + 1/4 MILL ACCOUNT | 0.00 |
| 001-000-000-102 | CASH-CHANGE DRAWER COURT | 175.00 |
| 001-000-000-200 | CASH-CHANGE DRAWER POLICE | 75.00 |
| 001-000-030-001 | A/R: NSF CHECKS | 0.00 |
| 001-000-030-003 | A/R FRANCHISE FEE | 166,550.80 |
| 001-000-030-004 | A/R HOLLYWOOD CASINO | 192,028.24 |
| 001-000-030-005 | A/R SALES TAX | 377,813.28 |
| 001-000-030-007 | A/R COURT FINES | 1,039,163.27 |
| 001-000-030-008 | ALLOWANCE FOR UNCOLL COURT FIN | ( 761,670.48) |
| 001-000-030-020 | DUE FROM OTHER GOVTS PROP TAX | 4,431,997.87 |
| 001-000-030-021 | A/R ABC/GAMING TAX | 9,000.00 |
| 001-000-030-022 | A/R GAMING GROSS | 9,873.70 |
| 001-000-030-155 | REFUNDS BONDS COURT DEPT | 0.00 |
| 001-000-030-206 | A/R-IN LEUI TAX BAY PINES | 0.00 |
| 001-000-046-000 | PREPAID EXPENSES | 46,204.44 |
| 001-000-047-000 | OVER PAYMENT ON COURT | 0.00 |
| 001-000-048-000 | ADVANCE ON PAYROLL CK | 0.00 |
| 001-000-050-000 | CASH ENTRY TO BALANCE BUDGET | 0.00 |
| 001-000-050-001 | DUE FROM OTHER GOVTS-COUNTY | 0.00 |
| 001-000-050-003 | DUE TO FROM LEASE FUND | 0.00 |
| 001-000-050-004 | DUE TO/FROM LIBRARY | 0.00 |
| 001-000-050-005 | DUE TO/FROM MUNICIPAL RESERVE | 0.00 |
| 001-000-050-006 | DUE TO FROM MR---OO6 FUND | 0.00 |
| 001-000-050-007 | DUE TO/FROM EMERGENCY FUND | 0.00 |
| 001-000-050-100 | DUE TO FROM HURRICANE FUND | 0.00 |
| 001-000-050-101 | DUE TO FROM LIBRARY FUND | ( 4,568.61) |
| 001-000-050-104 | DUE/TO FROM FIRE QTR MILL | 11,300.00 |
| 001-000-050-105 | DUE TO/FROM INSURANCE REBATE | 12,000.00 |
| 001-000-050-120 | DUE TO FROM-FEDERAL GRANTS | 0.00 |
| 001-000-050-125 | DUE TO FROM CAP X FUND 125 | 0.00 |
| 001-000-050-180 | DUE TO FROM MODERNIZATION FUND | 0.00 |
| 001-000-050-200 | DUE TO/FROM DEBT SERVICE | 0.00 |
| 001-000-050-220 | DUE TO/FROM 2020 BOND DEBT | ( 6,300.75) |
| 001-000-050-270 | DUE TO FROM R&B DEBT SERV | ( 2,839.48) |
| 001-000-050-300 | DUE TO/FROM DEPT OF JUSTICE | 0.00 |
| 001-000-050-305 | DUE TO FROM CAPITAL PROJECTS | 402,256.37 |
| 001-000-050-320 | DUE TO FROM 2020 BOND CONSTR | 20,858.84 |
| 001-000-050-330 | DUE TO FROM 2016 RB CONSTRUCTI | 0.00 |
| 001-000-050-350 | DUE TO/FROM CO ROAD AND BR | ( 5,564.27) |
| 001-000-050-400 | DUE TO/FROM UTILITY FUND | 147,263.98 |
| 001-000-050-401 | DUE TO FROM METER DEPOSIT | ( 5,727.99) |
| 001-000-050-402 | DUE TO/FROM UTILITY C&M | 0.00 |
| 001-000-050-408 | DUE TO FROM MODERN UTIL | 0.00 |

Account Management - (View)

File Edit Options Functions Help Chat

Account 320 000-050-001

Fiscal Year 2023-2024 Current

Account Name DUE TO FROM GENERAL FUND

General | Balance | Budget | Budget Adjustments | History | Detail

No Filter Selections Made

Filter

Drag a column header here to group by that column

| Date | Tran | Reference | Description | Amount | Ven... | Vendor Name |
|---|---|---|---|---|---|---|
| 10/17/2023 | B35244 | CHK: 037249 | PICKLEBALL COURTS | 1,063.75CR | | |
| 10/25/2023 | C02772 | DEPOSIT | DAILY CASH POSTING 10/25/2023 | 26,795.17 | | |
| 11/01/2023 | C02773 | DEPOSIT | DAILY CASH POSTING 11/01/2023 | 2,500.00 | | |
| 12/21/2023 | C02897 | RCPT 00487733 | TRANSFER | 29,295.17CR | | |
| 01/16/2024 | B35245 | CHK: 037683 | PICKLEBALL COURT_REBID | 1,375.00CR | | |
| 02/20/2024 | B35246 | CHK: 037816 | PICKLEBALL COURT | 628.00CR | | |
| 06/18/2024 | B35460 | CHK: 038491 | MONTHLY START 5/22 | 12,389.42CR | | |
| 07/16/2024 | B35461 | CHK: 038618 | 38433_MONTHLY AC RENTAL | 8,469.42CR | | |
| 07/31/2024 | B35367 | | MECHANICAL SERVICES LLC | 11,285.00CR | | |
| 08/20/2024 | A25855 | CHK: 001095 | TRF 20RD TO GF_CONSTRUCTION EX | 14,351.75 | 00087 | CITY OF BAY SAINT LOUIS |
| | | | 10 records | 20,858.84CR | | |

Edit This Record

Clear

View | sgonzales

BAY SAINT LOUIS

## INTERFUND TRANSACTION

**VENDOR #:** 00087 **NAME:** CITY OF BAY ST LOUIS

**CLAIM:**

**DATE:** 10/3/2024 **AMOUNT:** $ 147,~~297.48~~ 263.98 SMG

**TYPE OF TRANSACTION:**

- ____ New Loan Between Funds
- X Repayment of Loan Between Funds
- ____ MS Dept of Revenue Grant Reimbursement for a Project
- ____ Budgeted Transfer Between Funds
- ____ Unbudgeted Transfer Between Funds

| | FROM ACCOUNT | | TO ACCOUNT |
|---|---|---|---|
| Acct Number: | 400-000-050-001 | Acct Number: | 001-000-050-400 |
| Acct Title: | Due to/from | Acct Title: | Due to/from |
| BANK: | UTIL OPERATING | BANK: | GENERAL OPERATING |

**EXPLANATION**

TO REIMBURSE GENERAL FUND FOR PAYROLL AND OTHER EXPENSES
AS WELL AS INDIRECT FEES CHARGED

SMG

Comptroller

City Clerk

**NOTE:**
This form shall be submitted as a separate consent agenda item for approval by the City Council prior to processing the transaction. The actual checks for the transfers may be included on the docket of claims during the same meeting as requesting council authorization.
(Mike Reso-new form effective 04/14/2023)

688 HWY 90 • P.O. BOX 2550 • BAY SAINT LOUIS, MS 39520
PHONE: (228) 466-5451 • FAX: (228) 466-5506

CITY OF BAY ST. LOUIS
BALANCE SHEET
AS OF: OCTOBER 31ST, 2024

400-UTILITY FUND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE |
|---|---|---|
| ASSETS | | |
| ====== | | |
| 400-000-000-001 | CLAIM ON POOLED CASH | 100.00 |
| 400-000-000-002 | UTILITY OPERATING FUND ACCOUNT | 1,301,033.12 |
| 400-000-000-017 | PETTY CASH | 200.00 |
| 400-000-007-000 | CAPITAL & MAINTENANCE -FIRST | 0.00 |
| 400-000-008-000 | METER DEPOSITS - FIRST | 0.00 |
| 400-000-009-000 | UTILITY FUND DEBT SERVICE ACCT | 0.00 |
| 400-000-010-000 | 2014 BOND SINKING FUND | 0.00 |
| 400-000-030-007 | A/R: NSF CHECKS | 0.00 |
| 400-000-030-008 | A/R: CONNECT FEES | 0.00 |
| 400-000-030-009 | A/R: GARBAGE | 81,337.29 |
| 400-000-030-010 | A/R: GAS | 93,142.98 |
| 400-000-030-011 | A/R: LATE FEE | 68,064.35 |
| 400-000-030-012 | A/R: SEWER | 150,300.21 |
| 400-000-030-013 | A/R: OTHER REVENUE | 1,858.58 |
| 400-000-030-014 | A/R: WASTE WATER | 130,076.07 |
| 400-000-030-015 | A/R: WATER | 190,548.82 |
| 400-000-030-016 | A/R: INACTIVE ACCOUNTS | 1,135,646.50 |
| 400-000-030-017 | A/R SALES TAX | 6,395.16 |
| 400-000-030-018 | UNAPPLIED CREDITS | ( 17,702.54) |
| 400-000-030-019 | UTILITY REFUNDS PAYABLE | ( 18,186.89) |
| 400-000-030-020 | A/R ADJUSTMENTS | 0.00 |
| 400-000-030-021 | A/R DEPOSITS | 0.00 |
| 400-000-030-022 | EARNED BUT UNBILLED A/R | 0.00 |
| 400-000-030-024 | A/R: DEBT SERVICE | 7,515.72 |
| 400-000-030-050 | A/R-GRAPPLE TRUCK SERVICES | 1,210.77 |
| 400-000-030-725 | A/R-DEPOT UTILITIES | 150.00 |
| 400-000-045-000 | INVENTORY | 74,870.00 |
| 400-000-046-000 | PRE-PAID EXPENSES | 0.00 |
| 400-000-047-000 | NATURAL GAS INVENTORY | 78,803.24 |
| 400-000-048-000 | INVENTORY SUSPENSE | 0.00 |
| 400-000-050-000 | CASH ENTRY TO BALANCE BUDGET | 0.00 |
| 400-000-050-001 | DUE TO/FROM GENERAL FUND | ( 147,263.98) |
| 400-000-050-003 | DUE TO/FROM HURRICANE FUND | 0.00 |
| 400-000-050-006 | DUE TO/FROM OTHER GOVTS-FED | 0.00 |
| 400-000-050-016 | DUE TO UTIL OPER FR METER | 0.00 |
| 400-000-050-020 | DUE TO/FROM 001-METER | 0.00 |
| 400-000-050-120 | DUE TO FROM ZETA | 0.00 |
| 400-000-050-180 | DUE TO FROM MODERNIZATION | 0.00 |
| 400-000-050-200 | DUE TO/FROM DEBT FUND | 0.00 |
| 400-000-050-401 | DUE TO/FR METER DEPOSITS | 4,892.60 |
| 400-000-050-402 | DUE TO UTIL C&M FROM UTIL | 0.00 |
| 400-000-050-408 | DUE TO FROM UTILITY MODERNIZAT | 0.00 |
| 400-000-050-450 | DUE TO/FROM HARBOR FUND | 1,000.00 |
| 400-000-050-451 | DUE TO UTIL FROM UTIL C&M | 0.00 |
| 400-000-050-650 | DUE TO FROM COMM HALL UNEARNED | 0.00 |
| 400-000-050-999 | DUE TO FROM POOLED CASH | 0.00 |
| 400-000-052-000 | TIMING DIFF BANK RECONS | 0.00 |
| 400-000-065-000 | PREPAID W/C INSURANCE | 0.00 |
| 400-000-069-001 | *DO NOT USE-BOND ISSUANCE COST | 0.00 |

BALANCE SHEET

AS OF: OCTOBER 31ST, 2024

001-GENERAL FUND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE |
|---|---|---|
| ASSETS | | |
| ====== | | |
| 001-000-000-001 | CLAIM ON POOLED CASH | 0.00 |
| 001-000-000-002 | CASH-OPERATING BANK | 0.00 |
| 001-000-000-003 | CASH-GENERAL FUND | 2,593,018.85 |
| 001-000-000-013 | CASH - RESTRICTED LEASE PROCEE | 0.00 |
| 001-000-000-016 | CASH - KATRINA SUPP CDBG ACCT | 0.00 |
| 001-000-000-017 | CASH - PETTY CASH | 24.71 |
| 001-000-000-029 | FIRE REBATE + 1/4 MILL ACCOUNT | 0.00 |
| 001-000-000-102 | CASH-CHANGE DRAWER COURT | 175.00 |
| 001-000-000-200 | CASH-CHANGE DRAWER POLICE | 75.00 |
| 001-000-030-001 | A/R: NSF CHECKS | 0.00 |
| 001-000-030-003 | A/R FRANCHISE FEE | 166,550.80 |
| 001-000-030-004 | A/R HOLLYWOOD CASINO | 192,028.24 |
| 001-000-030-005 | A/R SALES TAX | 377,813.28 |
| 001-000-030-007 | A/R COURT FINES | 1,039,163.27 |
| 001-000-030-008 | ALLOWANCE FOR UNCOLL COURT FIN | ( 761,670.48) |
| 001-000-030-020 | DUE FROM OTHER GOVTS PROP TAX | 4,431,997.87 |
| 001-000-030-021 | A/R ABC/GAMING TAX | 9,000.00 |
| 001-000-030-022 | A/R GAMING GROSS | 9,873.70 |
| 001-000-030-155 | REFUNDS BONDS COURT DEPT | 0.00 |
| 001-000-030-206 | A/R-IN LEUI TAX BAY PINES | 0.00 |
| 001-000-046-000 | PREPAID EXPENSES | 46,204.44 |
| 001-000-047-000 | OVER PAYMENT ON COURT | 0.00 |
| 001-000-048-000 | ADVANCE ON PAYROLL CK | 0.00 |
| 001-000-050-000 | CASH ENTRY TO BALANCE BUDGET | 0.00 |
| 001-000-050-001 | DUE FROM OTHER GOVTS-COUNTY | 0.00 |
| 001-000-050-003 | DUE TO FROM LEASE FUND | 0.00 |
| 001-000-050-004 | DUE TO/FROM LIBRARY | 0.00 |
| 001-000-050-005 | DUE TO/FROM MUNICIPAL RESERVE | 0.00 |
| 001-000-050-006 | DUE TO FROM MR---006 FUND | 0.00 |
| 001-000-050-007 | DUE TO/FROM EMERGENCY FUND | 0.00 |
| 001-000-050-100 | DUE TO FROM HURRICANE FUND | 0.00 |
| 001-000-050-101 | DUE TO FROM LIBRARY FUND | ( 4,568.61) |
| 001-000-050-104 | DUE/TO FROM FIRE QTR MILL | 11,300.00 |
| 001-000-050-105 | DUE TO/FROM INSURANCE REBATE | 12,000.00 |
| 001-000-050-120 | DUE TO FROM-FEDERAL GRANTS | 0.00 |
| 001-000-050-125 | DUE TO FROM CAP X FUND 125 | 0.00 |
| 001-000-050-180 | DUE TO FROM MODERNIZATION FUND | 0.00 |
| 001-000-050-200 | DUE TO/FROM DEBT SERVICE | 0.00 |
| 001-000-050-220 | DUE TO/FROM 2020 BOND DEBT | ( 6,300.75) |
| 001-000-050-270 | DUE TO FROM R&B DEBT SERV | ( 2,839.48) |
| 001-000-050-300 | DUE TO/FROM DEPT OF JUSTICE | 0.00 |
| 001-000-050-305 | DUE TO FROM CAPITAL PROJECTS | 402,256.37 |
| 001-000-050-320 | DUE TO FROM 2020 BOND CONSTR | 20,858.84 |
| 001-000-050-330 | DUE TO FROM 2016 RB CONSTRUCTI | 0.00 |
| 001-000-050-350 | DUE TO/FROM CO ROAD AND BR | ( 5,564.27) |
| 001-000-050-400 | DUE TO/FROM UTILITY FUND | 147,263.98 |
| 001-000-050-401 | DUE TO FROM METER DEPOSIT | ( 5,727.99) |
| 001-000-050-402 | DUE TO/FROM UTILITY C&M | 0.00 |
| 001-000-050-408 | DUE TO FROM MODERN UTIL | 0.00 |

BAY SAINT LOUIS

**INTERFUND TRANSACTION**

**VENDOR #:** 00087 **NAME:** CITY OF BAY ST LOUIS

**CLAIM:**

**DATE:** 10/3/2024 **AMOUNT:** $ 4,892.60

**TYPE OF TRANSACTION:**

______ New Loan Between Funds ______ Budgeted Transfer Between Funds
______ Repayment of Loan Between Funds ______ Unbudgeted Transfer Between Funds
______ MS Dept of Revenue Grant Reimbursement for a Project

| | FROM ACCOUNT | | TO ACCOUNT |
|---|---|---|---|
| Acct Number: | 401-000-050-400 | Acct Number: | 400-000-050-401 |
| Acct Title: | Due to/from | Acct Title: | Due to/from |
| BANK: | METER DEPOSITS | BANK: | UTIL OPERATING |

**EXPLANATION**

To reimburse Utility operating for Meter deposits transferred to outstanding customer balances upon account closure and/or for money deposited to wrong bank account

Comptroller

City Clerk

**NOTE:**
This form shall be submitted as a separate consent agenda item for approval by the City Council prior to processing the transaction. The actual checks for the transfers may be included on the docket of claims during the same meeting as requesting council authorization.

688 HWY 90 • P.O. BOX 2550 • BAY SAINT LOUIS, MS 39520
PHONE: (228) 466-5451 • FAX: (228) 466-5506

CITY OF BAY ST. LOUIS
BALANCE SHEET
AS OF: OCTOBER 31ST, 2024

401-UTILITY METER DEPOSITS

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE | | |
|---|---|---|---|---|
| ASSETS | | | | |
| 401-000-008-000 | METER DEPOSITS CASH ACCOUNT | 491,750.59 | | |
| 401-000-030-019 | REFUNDS PAYABLE | ( 155.75) | | |
| 401-000-030-021 | A/R DEPOSITS | 0.00 | | |
| 401-000-050-001 | DUE TO FROM GEN FUND | 5,727.99 | | |
| 401-000-050-350 | DUE TO FROM COUNTY R&B | 0.00 | | |
| 401-000-050-400 | DUE TO/FROM UTIL OPERATING | ( 4,892.60) | | |
| 401-000-050-650 | DUE TO FROM COMM HALL BANK | 0.00 | | |
| 401-000-050-999 | DUE TO FROM POOLED | 0.00 | | |
| 401-000-052-000 | BANK RECON ERRORS/TIMING | ( 70.00) | | |
| 401-000-080-000 | ALLOWANCE FOR DOUBTFUL ACCTS | 0.00 | | |
| | | | 492,360.23 | |
| | TOTAL ASSETS | | | 492,360.23 |
| LIABILITIES | | | | |
| 401-000-100-000 | ACCOUNTS PAYABLE | 0.00 | | |
| 401-000-100-001 | ACCOUNTS PAYABLE PENDING | 0.00 | | |
| 401-000-152-000 | METER DEPOSITS LIABILITY | 492,360.23 | | |
| 401-000-170-000 | FUND BALANCE | 0.00 | | |
| | TOTAL LIABILITIES | | 492,360.23 | |
| | TOTAL REVENUE | 0.00 | | |
| | TOTAL EXPENSES | 0.00 | | |
| | TOTAL REVENUE OVER/(UNDER) EXPENSES | 0.00 | | |
| | TOTAL EQUITY & REV. OVER/(UNDER) EXP. | | 0.00 | |
| | TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. | | | 492,360.23 |

BALANCE SHEET

AS OF: OCTOBER 31ST, 2024

400-UTILITY FUND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE |
|---|---|---|
| ASSETS | | |
| ====== | | |
| 400-000-000-001 | CLAIM ON POOLED CASH | 100.00 |
| 400-000-000-002 | UTILITY OPERATING FUND ACCOUNT | 1,298,545.62 |
| 400-000-000-017 | PETTY CASH | 200.00 |
| 400-000-007-000 | CAPITAL & MAINTENANCE -FIRST | 0.00 |
| 400-000-008-000 | METER DEPOSITS - FIRST | 0.00 |
| 400-000-009-000 | UTILITY FUND DEBT SERVICE ACCT | 0.00 |
| 400-000-010-000 | 2014 BOND SINKING FUND | 0.00 |
| 400-000-030-007 | A/R: NSF CHECKS | 0.00 |
| 400-000-030-008 | A/R: CONNECT FEES | 0.00 |
| 400-000-030-009 | A/R: GARBAGE | 81,805.20 |
| 400-000-030-010 | A/R: GAS | 93,315.78 |
| 400-000-030-011 | A/R: LATE FEE | 68,093.85 |
| 400-000-030-012 | A/R: SEWER | 150,770.94 |
| 400-000-030-013 | A/R: OTHER REVENUE | 1,873.58 |
| 400-000-030-014 | A/R: WASTE WATER | 130,645.24 |
| 400-000-030-015 | A/R: WATER | 191,040.88 |
| 400-000-030-016 | A/R: INACTIVE ACCOUNTS | 1,135,646.50 |
| 400-000-030-017 | A/R SALES TAX | 6,403.65 |
| 400-000-030-018 | UNAPPLIED CREDITS | ( 17,407.20) |
| 400-000-030-019 | UTILITY REFUNDS PAYABLE | ( 18,186.89) |
| 400-000-030-020 | A/R ADJUSTMENTS | 0.00 |
| 400-000-030-021 | A/R DEPOSITS | 0.00 |
| 400-000-030-022 | EARNED BUT UNBILLED A/R | 0.00 |
| 400-000-030-024 | A/R: DEBT SERVICE | 7,515.72 |
| 400-000-030-050 | A/R-GRAPPLE TRUCK SERVICES | 1,210.77 |
| 400-000-030-725 | A/R-DEPOT UTILITIES | 150.00 |
| 400-000-045-000 | INVENTORY | 74,870.00 |
| 400-000-046-000 | PRE-PAID EXPENSES | 0.00 |
| 400-000-047-000 | NATURAL GAS INVENTORY | 78,803.24 |
| 400-000-048-000 | INVENTORY SUSPENSE | 0.00 |
| 400-000-050-000 | CASH ENTRY TO BALANCE BUDGET | 0.00 |
| 400-000-050-001 | DUE TO/FROM GENERAL FUND | ( 147,297.48) |
| 400-000-050-003 | DUE TO/FROM HURRICANE FUND | 0.00 |
| 400-000-050-006 | DUE TO/FROM OTHER GOVTS-FED | 0.00 |
| 400-000-050-016 | DUE TO UTIL OPER FR METER | 0.00 |
| 400-000-050-020 | DUE TO/FROM 001-METER | 0.00 |
| 400-000-050-120 | DUE TO FROM ZETA | 0.00 |
| 400-000-050-180 | DUE TO FROM MODERNIZATION | 0.00 |
| 400-000-050-200 | DUE TO/FROM DEBT FUND | 0.00 |
| 400-000-050-401 | DUE TO/FR METER DEPOSITS | 4,892.60 |
| 400-000-050-402 | DUE TO UTIL C&M FROM UTIL | 0.00 |
| 400-000-050-408 | DUE TO FROM UTILITY MODERNIZAT | 0.00 |
| 400-000-050-450 | DUE TO/FROM HARBOR FUND | 1,000.00 |
| 400-000-050-451 | DUE TO UTIL FROM UTIL C&M | 0.00 |
| 400-000-050-650 | DUE TO FROM COMM HALL UNEARNED | 0.00 |
| 400-000-050-999 | DUE TO FROM POOLED CASH | 0.00 |
| 400-000-052-000 | TIMING DIFF BANK RECONS | 0.00 |
| 400-000-065-000 | PREPAID W/C INSURANCE | 0.00 |
| 400-000-069-001 | *DO NOT USE-BOND ISSUANCE COST | 0.00 |

# INTERFUND TRANSACTION

**VENDOR #:** 00087 **NAME:** CITY OF BAY ST LOUIS

**CLAIM:**

**DATE:** 10/3/2024 **AMOUNT:** $ 350,101.63

**TYPE OF TRANSACTION:**

___ New Loan Between Funds
___ Budgeted Transfer Between Funds
___ Repayment of Loan Between Funds
___ Unbudgeted Transfer Between Funds
X MS Dept of Revenue Grant Reimbursement for a Project

| | FROM ACCOUNT | | TO ACCOUNT |
|---|---|---|---|
| Acct Number: | 001-000-050-421 | Acct Number: | 421-000-050-001 |
| Acct Title: | Due to/from ARPA UTIL | Acct Title: | Due to/from General Fund |
| BANK: | AP-GEN OPERATING | BANK: | ARPA -UTILITIES |

**EXPLANATION**

State of MS Paymode Deposit reclassification to correct bank account

Comptroller

City Clerk

**NOTE:**

This form shall be submitted as a separate consent agenda item for approval by the City Council prior to processing the transaction. The actual checks for the transfers may be included on the docket of claims during the same meeting as requesting council authorization.

688 HWY 90 • P.O. BOX 2550 • BAY SAINT LOUIS, MS 39520
PHONE: (228) 466-5451 • FAX: (228) 466-5506

BALANCE SHEET
AS OF: OCTOBER 31ST, 2024

001-GENERAL FUND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE | | |
|---|---|---|---|---|
| 001-000-050-421 | DUE TO FROM ARPA | ( 350,101.63) | | |
| 001-000-050-450 | DUE TO/FROM HARBOR FUND | 59,587.33 | | |
| 001-000-050-451 | DUE TO /FROM HARBOR GRANTS FUN | 310,047.58 | | |
| 001-000-050-452 | DUE TO FROM HAR CM | 45,000.00 | | |
| 001-000-050-650 | DUE TO/FR COMMUNITY HALL | 13,805.06 | | |
| 001-000-050-654 | DUE TO FROM UNEMP | 0.00 | | |
| 001-000-052-000 | TIMING DIFFERENCE BANK STATEME | 0.00 | | |
| 001-000-054-006 | DUE TO/FR OTHER GOV-FED | 11,125.14 | | |
| 001-000-054-900 | DUE TO/FR OTHER GOV-STATE | ( 1,406.50) | | |
| 001-000-065-000 | PREPAID W/C INSURANCE | 0.00 | | |
| 001-000-070-000 | BUILDINGS & IMPROVEMENTS | 0.00 | | |
| 001-000-072-000 | MACHINERY & EQUIP | 0.00 | | |
| 001-000-073-000 | MOBILE EQUIP | 0.00 | | |
| 001-000-074-000 | LEASED ASSETS | 0.00 | | |
| 001-000-077-000 | EQUIPMENT CAPITAL LEASE | 0.00 | | |
| 001-000-080-000 | ACCUM DEPREC-BLDGS & IMPROV | 0.00 | | |
| 001-000-081-000 | ACCUM DEPREC-INFRASTRUCTURE | 0.00 | | |
| 001-000-082-000 | ACCUM DEPREC-MACHIN & EQUIP | ( 1.00) | | |
| 001-000-083-000 | ACCUM DEPREC-MOBLIE EQUIP | 0.00 | | |
| 001-000-084-000 | ACCUM DEPR-LEASED ASSETS | 0.00 | | |
| | | | 8,760,988.75 | |
| | TOTAL ASSETS | | | 8,760,988.75 |

LIABILITIES
===========

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE |
|---|---|---|
| 001-000-100-000 | ACCOUNTS PAYABLE | 213,977.97 |
| 001-000-100-001 | ACCOUNTS PAYABLE PENDING | 350,756.06 |
| 001-000-100-102 | COURT REFUND AP ACCT | 0.00 |
| 001-000-100-155 | BOND REFUND AP ACCT | 0.00 |
| 001-000-101-001 | COURT - OM OTHER MISDEMEANOR | 1,843.37 |
| 001-000-101-002 | COURT - TV TRAFFIC VIOLATIONS | 12,331.46 |
| 001-000-101-004 | COURT - ABF APPEAR BOND FEE | 180.00 |
| 001-000-101-005 | COURT - CC COURT CONSTITUENTS | ( 852.00) |
| 001-000-101-008 | COURT - IC IMPLIED CONSENT LAW | 1,286.17 |
| 001-000-101-009 | COURT - ADT ADULT DRIVE TRAIN | 0.00 |
| 001-000-101-010 | COURT - MVL AUTO INSUR FINE | 33.58 |
| 001-000-101-011 | COURT - TT TRAUMA TRAFFIC | 1,045.00 |
| 001-000-101-013 | COURT - VBF VICTIMS BOND FEE | 146.87 |
| 001-000-101-014 | COURT - NON ADJ/INTERLOCK IGNI | 5,117.78 |
| 001-000-101-015 | COURT - WCA WIRELESS FEE | 2,732.22 |
| 001-000-101-016 | COURT - UNINSURED MOTORIST 1ST | 16,078.73 |
| 001-000-101-017 | COURT-CRIME LAB FEE | 885.31 |
| 001-000-101-018 | COURT - DUI COSTS $50 | ( 203.00) |
| 001-000-101-019 | COURT-UNINSURED MOTOR- 2ND | 1,644.05 |
| 001-000-101-020 | COURT-UNINSURED MOTOR-3rd | 800.00 |
| 001-000-101-021 | HUMAN TRAFFICING FEE | 140.00 |
| 001-000-101-099 | PENN CREDIT COLLECTION FEE | ( 66.49) |
| 001-000-101-131 | COURT-DVF DOMESTIC VIOLENCE | 0.00 |
| 001-000-101-233 | COURT - CRIME STOPPERS | 323.64 |
| 001-000-133-004 | DEF REVENUE | 0.00 |

BALANCE SHEET
AS OF: OCTOBER 31ST, 2024

421-ARPA GRANT UTILITIES

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE | | |
|---|---|---|---|---|
| ASSETS | | | | |
| 421-000-000-002 | CASH-ARPA UTILITIES | 2,706,207.19 | | |
| 421-000-050-001 | DUE TO FROM GENERAL FUND | 350,101.63 | | |
| 421-000-050-005 | DUE TO FROM MUN RES 005 | 0.00 | | |
| 421-000-050-120 | DUE TO FROM FEDERAL FUND 120 | 0.00 | | |
| | | | 3,056,308.82 | |
| | TOTAL ASSETS | | | 3,056,308.82 |
| LIABILITIES | | | | |
| 421-000-100-000 | ACCOUNTS PAYABLE | 0.00 | | |
| 421-000-100-001 | ACCOUNTS PAYABLE PENDING | 163,040.51 | | |
| 421-000-171-000 | FUND BALANCE | 0.00 | | |
| | TOTAL LIABILITIES | | 163,040.51 | |
| EQUITY | | | | |
| 421-000-180-001 | FUND BALANCE | 2,989,249.72 | | |
| | TOTAL BEGINNING EQUITY | 2,989,249.72 | | |
| | TOTAL REVENUE | 0.00 | | |
| | TOTAL EXPENSES | 0.00 | | |
| | TOTAL REVENUE OVER/(UNDER) EXPENSES | 0.00 | | |
| | (WILL CLOSE TO FUND BAL.) | ( 95,981.41) | | |
| | TOTAL EQUITY & REV. OVER/(UNDER) EXP. | | 2,893,268.31 | |
| | TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. | | | 3,056,308.82 |

BAY SAINT LOUIS

# INTERFUND TRANSACTION

**VENDOR #:** 00087 **NAME:** CITY OF BAY ST LOUIS

**CLAIM:**

**DATE:** 10/3/2024 **AMOUNT:** $ 6,300.75

**TYPE OF TRANSACTION:**

_____ New Loan Between Funds
_____ Budgeted Transfer Between Funds
X Repayment of Loan Between Funds
_____ Unbudgeted Transfer Between Funds
_____ MS Dept of Revenue Grant Reimbursement for a Project

| | FROM ACCOUNT | | TO ACCOUNT |
|---|---|---|---|
| Acct Number: | 001-000-050-220 | Acct Number: | 220-000-050-001 |
| Acct Title: | Due to/from 2020 debt | Acct Title: | Due to/from General Fund |
| BANK: | AP-GEN OPERATING | BANK: | 2020 DEBT SERVICE |

**EXPLANATION**

TAX REVENUE

SMb

Comptroller

City Clerk

**NOTE:**
This form shall be submitted as a separate consent agenda item for approval by the City Council prior to processing the transaction. The actual checks for the transfers may be included on the docket of claims during the same meeting as requesting council authorization.

688 HWY 90 • P.O. BOX 2550 • BAY SAINT LOUIS, MS 39520
PHONE: (228) 466-5451 • FAX: (228) 466-5506

001-GENERAL FUND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE |
|---|---|---|
| ASSETS | | |
| ====== | | |
| 001-000-000-001 | CLAIM ON POOLED CASH | 0.00 |
| 001-000-000-002 | CASH-OPERATING BANK | 0.00 |
| 001-000-000-003 | CASH-GENERAL FUND | 2,593,018.85 |
| 001-000-000-013 | CASH - RESTRICTED LEASE PROCEE | 0.00 |
| 001-000-000-016 | CASH - KATRINA SUPP CDBG ACCT | 0.00 |
| 001-000-000-017 | CASH - PETTY CASH | 24.71 |
| 001-000-000-029 | FIRE REBATE + 1/4 MILL ACCOUNT | 0.00 |
| 001-000-000-102 | CASH-CHANGE DRAWER COURT | 175.00 |
| 001-000-000-200 | CASH-CHANGE DRAWER POLICE | 75.00 |
| 001-000-030-001 | A/R: NSF CHECKS | 0.00 |
| 001-000-030-003 | A/R FRANCHISE FEE | 166,550.80 |
| 001-000-030-004 | A/R HOLLYWOOD CASINO | 192,028.24 |
| 001-000-030-005 | A/R SALES TAX | 377,813.28 |
| 001-000-030-007 | A/R COURT FINES | 1,039,163.27 |
| 001-000-030-008 | ALLOWANCE FOR UNCOLL COURT FIN | ( 761,670.48) |
| 001-000-030-020 | DUE FROM OTHER GOVTS PROP TAX | 4,431,997.87 |
| 001-000-030-021 | A/R ABC/GAMING TAX | 9,000.00 |
| 001-000-030-022 | A/R GAMING GROSS | 9,873.70 |
| 001-000-030-155 | REFUNDS BONDS COURT DEPT | 0.00 |
| 001-000-030-206 | A/R-IN LEUI TAX BAY PINES | 0.00 |
| 001-000-046-000 | PREPAID EXPENSES | 46,204.44 |
| 001-000-047-000 | OVER PAYMENT ON COURT | 0.00 |
| 001-000-048-000 | ADVANCE ON PAYROLL CK | 0.00 |
| 001-000-050-000 | CASH ENTRY TO BALANCE BUDGET | 0.00 |
| 001-000-050-001 | DUE FROM OTHER GOVTS-COUNTY | 0.00 |
| 001-000-050-003 | DUE TO FROM LEASE FUND | 0.00 |
| 001-000-050-004 | DUE TO/FROM LIBRARY | 0.00 |
| 001-000-050-005 | DUE TO/FROM MUNICIPAL RESERVE | 0.00 |
| 001-000-050-006 | DUE TO FROM MR---OO6 FUND | 0.00 |
| 001-000-050-007 | DUE TO/FROM EMERGENCY FUND | 0.00 |
| 001-000-050-100 | DUE TO FROM HURRICANE FUND | 0.00 |
| 001-000-050-101 | DUE TO FROM LIBRARY FUND | ( 4,568.61) |
| 001-000-050-104 | DUE/TO FROM FIRE QTR MILL | 11,300.00 |
| 001-000-050-105 | DUE TO/FROM INSURANCE REBATE | 12,000.00 |
| 001-000-050-120 | DUE TO FROM-FEDERAL GRANTS | 0.00 |
| 001-000-050-125 | DUE TO FROM CAP X FUND 125 | 0.00 |
| 001-000-050-180 | DUE TO FROM MODERNIZATION FUND | 0.00 |
| 001-000-050-200 | DUE TO/FROM DEBT SERVICE | 0.00 |
| 001-000-050-220 | DUE TO/FROM 2020 BOND DEBT | ( 6,300.75) |
| 001-000-050-270 | DUE TO FROM R&B DEBT SERV | ( 2,839.48) |
| 001-000-050-300 | DUE TO/FROM DEPT OF JUSTICE | 0.00 |
| 001-000-050-305 | DUE TO FROM CAPITAL PROJECTS | 402,256.37 |
| 001-000-050-320 | DUE TO FROM 2020 BOND CONSTR | 20,858.84 |
| 001-000-050-330 | DUE TO FROM 2016 RB CONSTRUCTI | 0.00 |
| 001-000-050-350 | DUE TO/FROM CO ROAD AND BR | ( 5,564.27) |
| 001-000-050-400 | DUE TO/FROM UTILITY FUND | 147,263.98 |
| 001-000-050-401 | DUE TO FROM METER DEPOSIT | ( 5,727.99) |
| 001-000-050-402 | DUE TO/FROM UTILITY C&M | 0.00 |
| 001-000-050-408 | DUE TO FROM MODERN UTIL | 0.00 |

CITY OF BAY ST. LOUIS
BALANCE SHEET
AS OF: OCTOBER 31ST, 2024

220-2020 GO BOND FUND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE | | |
|---|---|---|---|---|
| ASSETS | | | | |
| 220-000-000-220 | 2020 BOND DEBT SERVICE CASH | 17,864.42 | | |
| 220-000-030-020 | DUE FROM OTHER GOVTS PROP TAX | 234,722.16 | | |
| 220-000-046-000 | PREPAID BOND OID | 58,434.00 | | |
| 220-000-050-000 | CASH ENTRY TO BALANCE BUDGET | 0.00 | | |
| 220-000-050-001 | DUE TO FROM GENERAL FUND | 6,300.75 | | |
| | | | 317,321.33 | |
| | TOTAL ASSETS | | | 317,321.33 |
| LIABILITIES | | | | |
| 220-000-100-000 | ACCOUNTS PAYABLE | 0.00 | | |
| 220-000-100-001 | ACCOUNTS PAYABLE PENDING | 0.00 | | |
| 220-000-167-000 | DEFERRED INFLOW-PROP TAX | 234,722.16 | | |
| 220-000-170-001 | CAPITAL | ( 9,740.51) | | |
| | TOTAL LIABILITIES | | 224,981.65 | |
| EQUITY | | | | |
| 220-000-180-001 | FUND BALANCE | 90,967.00 | | |
| | TOTAL BEGINNING EQUITY | 90,967.00 | | |
| | TOTAL REVENUE | 0.00 | | |
| | TOTAL EXPENSES | 0.00 | | |
| | TOTAL REVENUE OVER/(UNDER) EXPENSES | 0.00 | | |
| | (WILL CLOSE TO FUND BAL.) | 1,372.68 | | |
| | TOTAL EQUITY & REV. OVER/(UNDER) EXP. | | 92,339.68 | |
| | TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. | | | 317,321.33 |

BAY SAINT LOUIS

## INTERFUND TRANSACTION

**VENDOR #:** 00087 **NAME:** CITY OF BAY ST LOUIS

**CLAIM:**

**DATE:** 10/3/2024 **AMOUNT:** $ 2,839.48

**TYPE OF TRANSACTION:**

______ New Loan Between Funds
______ Budgeted Transfer Between Funds
______ Repayment of Loan Between Funds
______ Unbudgeted Transfer Between Funds
______ MS Dept of Revenue Grant Reimbursement for a Project

| | FROM ACCOUNT | | TO ACCOUNT |
|---|---|---|---|
| Acct Number: | 001-000-050-270 | Acct Number: | 270-000-050-001 |
| Acct Title: | Due to/from 2016 debt | Acct Title: | Due to/from General Fund |
| BANK: | AP-GEN OPERATING | BANK: | 2016 DEBT SERVICE |

**EXPLANATION**

To transfer tax proceeds to correct fund

Comptroller

City Clerk

**NOTE:**
This form shall be submitted as a separate consent agenda item for approval by the City Council prior to processing the transaction. The actual checks for the transfers may be included on the docket of claims during the same meeting as requesting council authorization.

001-GENERAL FUND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE |
|---|---|---|
| ASSETS | | |
| ====== | | |
| 001-000-000-001 | CLAIM ON POOLED CASH | 0.00 |
| 001-000-000-002 | CASH-OPERATING BANK | 0.00 |
| 001-000-000-003 | CASH-GENERAL FUND | 2,593,018.85 |
| 001-000-000-013 | CASH - RESTRICTED LEASE PROCEE | 0.00 |
| 001-000-000-016 | CASH - KATRINA SUPP CDBG ACCT | 0.00 |
| 001-000-000-017 | CASH - PETTY CASH | 24.71 |
| 001-000-000-029 | FIRE REBATE + 1/4 MILL ACCOUNT | 0.00 |
| 001-000-000-102 | CASH-CHANGE DRAWER COURT | 175.00 |
| 001-000-000-200 | CASH-CHANGE DRAWER POLICE | 75.00 |
| 001-000-030-001 | A/R: NSF CHECKS | 0.00 |
| 001-000-030-003 | A/R FRANCHISE FEE | 166,550.80 |
| 001-000-030-004 | A/R HOLLYWOOD CASINO | 192,028.24 |
| 001-000-030-005 | A/R SALES TAX | 377,813.28 |
| 001-000-030-007 | A/R COURT FINES | 1,039,163.27 |
| 001-000-030-008 | ALLOWANCE FOR UNCOLL COURT FIN | ( 761,670.48) |
| 001-000-030-020 | DUE FROM OTHER GOVTS PROP TAX | 4,431,997.87 |
| 001-000-030-021 | A/R ABC/GAMING TAX | 9,000.00 |
| 001-000-030-022 | A/R GAMING GROSS | 9,873.70 |
| 001-000-030-155 | REFUNDS BONDS COURT DEPT | 0.00 |
| 001-000-030-206 | A/R-IN LEUI TAX BAY PINES | 0.00 |
| 001-000-046-000 | PREPAID EXPENSES | 46,204.44 |
| 001-000-047-000 | OVER PAYMENT ON COURT | 0.00 |
| 001-000-048-000 | ADVANCE ON PAYROLL CK | 0.00 |
| 001-000-050-000 | CASH ENTRY TO BALANCE BUDGET | 0.00 |
| 001-000-050-001 | DUE FROM OTHER GOVTS-COUNTY | 0.00 |
| 001-000-050-003 | DUE TO FROM LEASE FUND | 0.00 |
| 001-000-050-004 | DUE TO/FROM LIBRARY | 0.00 |
| 001-000-050-005 | DUE TO/FROM MUNICIPAL RESERVE | 0.00 |
| 001-000-050-006 | DUE TO FROM MR---006 FUND | 0.00 |
| 001-000-050-007 | DUE TO/FROM EMERGENCY FUND | 0.00 |
| 001-000-050-100 | DUE TO FROM HURRICANE FUND | 0.00 |
| 001-000-050-101 | DUE TO FROM LIBRARY FUND | ( 4,568.61) |
| 001-000-050-104 | DUE/TO FROM FIRE QTR MILL | 11,300.00 |
| 001-000-050-105 | DUE TO/FROM INSURANCE REBATE | 12,000.00 |
| 001-000-050-120 | DUE TO FROM-FEDERAL GRANTS | 0.00 |
| 001-000-050-125 | DUE TO FROM CAP X FUND 125 | 0.00 |
| 001-000-050-180 | DUE TO FROM MODERNIZATION FUND | 0.00 |
| 001-000-050-200 | DUE TO/FROM DEBT SERVICE | 0.00 |
| 001-000-050-220 | DUE TO/FROM 2020 BOND DEBT | ( 6,300.75) |
| 001-000-050-270 | DUE TO FROM R&B DEBT SERV | ( 2,839.48) |
| 001-000-050-300 | DUE TO/FROM DEPT OF JUSTICE | 0.00 |
| 001-000-050-305 | DUE TO FROM CAPITAL PROJECTS | 402,256.37 |
| 001-000-050-320 | DUE TO FROM 2020 BOND CONSTR | 20,858.84 |
| 001-000-050-330 | DUE TO FROM 2016 RB CONSTRUCTI | 0.00 |
| 001-000-050-350 | DUE TO/FROM CO ROAD AND BR | ( 5,564.27) |
| 001-000-050-400 | DUE TO/FROM UTILITY FUND | 147,263.98 |
| 001-000-050-401 | DUE TO FROM METER DEPOSIT | ( 5,727.99) |
| 001-000-050-402 | DUE TO/FROM UTILITY C&M | 0.00 |
| 001-000-050-408 | DUE TO FROM MODERN UTIL | 0.00 |

BALANCE SHEET

AS OF: OCTOBER 31ST, 2024

270-2016 DEBT SERV R&B BOND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE | | |
|---|---|---|---|---|
| ASSETS | | | | |
| 270-000-009-000 | 2016 ROAD AND BRIDGE DEBT | 27,610.16 | | |
| 270-000-030-020 | DUE FR OTHER GOVTS RB TAX | 105,347.74 | | |
| 270-000-050-000 | CASH ENTRY TO BALANCE BUDGET | 0.00 | | |
| 270-000-050-001 | DUE TO/FROM GENERAL FUND | 2,839.48 | | |
| 270-000-050-330 | DUE TO FROM BOND CONST | 0.00 | | |
| | | | 135,797.38 | |
| | TOTAL ASSETS | | | 135,797.38 |
| LIABILITIES | | | | |
| 270-000-100-000 | A/P PENDING | 0.00 | | |
| 270-000-100-001 | ACCOUNTS PAYABLE PENDING | 0.00 | | |
| 270-000-167-000 | DEFERRED INFLOW PROP TAX | 105,347.74 | | |
| 270-000-170-001 | FUND EQUITY | 109,038.22 | | |
| | TOTAL LIABILITIES | | 214,385.96 | |
| | TOTAL REVENUE | 0.00 | | |
| | TOTAL EXPENSES | 0.00 | | |
| | TOTAL REVENUE OVER/(UNDER) EXPENSES | 0.00 | | |
| | (WILL CLOSE TO FUND BAL.) | ( 78,588.58) | | |
| | TOTAL EQUITY & REV. OVER/(UNDER) EXP. | | ( 78,588.58) | |
| | TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. | | | 135,797.38 |

**INTERFUND TRANSACTION**

**VENDOR #:** 00087 **NAME:** CITY OF BAY ST LOUIS

**CLAIM:** ____________

**DATE:** 10/3/2024 **AMOUNT:** $ 5,564.27

**TYPE OF TRANSACTION:**

____________ New Loan Between Funds ______ Budgeted Transfer Between Funds

____________ Repayment of Loan Between Funds ______ Unbudgeted Transfer Between Funds

____________ MS Dept of Revenue Grant Reimbursement for a Project

| | FROM ACCOUNT | | TO ACCOUNT |
|---|---|---|---|
| Acct Number: | 001-000-050-350 | Acct Number: | 350-000-050-001 |
| Acct Title: | Due to/from Co Rd &Br | Acct Title: | Due to/from General Fund |
| BANK: | AP-GEN OPERATING | BANK: | COUNTY ROAD & BRIDGE |

**EXPLANATION**

TAX REVENUE

Comptroller City Clerk

**NOTE:**
This form shall be submitted as a separate consent agenda item for approval by the City Council prior to processing the transaction. The actual checks for the transfers may be included on the docket of claims during the same meeting as requesting council authorization.

BALANCE SHEET

AS OF: OCTOBER 31ST, 2024

001-GENERAL FUND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE |
|---|---|---|
| ASSETS | | |
| 001-000-000-001 | CLAIM ON POOLED CASH | 0.00 |
| 001-000-000-002 | CASH-OPERATING BANK | 0.00 |
| 001-000-000-003 | CASH-GENERAL FUND | 2,593,018.85 |
| 001-000-000-013 | CASH - RESTRICTED LEASE PROCEE | 0.00 |
| 001-000-000-016 | CASH - KATRINA SUPP CDBG ACCT | 0.00 |
| 001-000-000-017 | CASH - PETTY CASH | 24.71 |
| 001-000-000-029 | FIRE REBATE + 1/4 MILL ACCOUNT | 0.00 |
| 001-000-000-102 | CASH-CHANGE DRAWER COURT | 175.00 |
| 001-000-000-200 | CASH-CHANGE DRAWER POLICE | 75.00 |
| 001-000-030-001 | A/R: NSF CHECKS | 0.00 |
| 001-000-030-003 | A/R FRANCHISE FEE | 166,550.80 |
| 001-000-030-004 | A/R HOLLYWOOD CASINO | 192,028.24 |
| 001-000-030-005 | A/R SALES TAX | 377,813.28 |
| 001-000-030-007 | A/R COURT FINES | 1,039,163.27 |
| 001-000-030-008 | ALLOWANCE FOR UNCOLL COURT FIN | ( 761,670.48) |
| 001-000-030-020 | DUE FROM OTHER GOVTS PROP TAX | 4,431,997.87 |
| 001-000-030-021 | A/R ABC/GAMING TAX | 9,000.00 |
| 001-000-030-022 | A/R GAMING GROSS | 9,873.70 |
| 001-000-030-155 | REFUNDS BONDS COURT DEPT | 0.00 |
| 001-000-030-206 | A/R-IN LEUI TAX BAY PINES | 0.00 |
| 001-000-046-000 | PREPAID EXPENSES | 46,204.44 |
| 001-000-047-000 | OVER PAYMENT ON COURT | 0.00 |
| 001-000-048-000 | ADVANCE ON PAYROLL CK | 0.00 |
| 001-000-050-000 | CASH ENTRY TO BALANCE BUDGET | 0.00 |
| 001-000-050-001 | DUE FROM OTHER GOVTS-COUNTY | 0.00 |
| 001-000-050-003 | DUE TO FROM LEASE FUND | 0.00 |
| 001-000-050-004 | DUE TO/FROM LIBRARY | 0.00 |
| 001-000-050-005 | DUE TO/FROM MUNICIPAL RESERVE | 0.00 |
| 001-000-050-006 | DUE TO FROM MR---OO6 FUND | 0.00 |
| 001-000-050-007 | DUE TO/FROM EMERGENCY FUND | 0.00 |
| 001-000-050-100 | DUE TO FROM HURRICANE FUND | 0.00 |
| 001-000-050-101 | DUE TO FROM LIBRARY FUND | ( 4,568.61) |
| 001-000-050-104 | DUE/TO FROM FIRE QTR MILL | 11,300.00 |
| 001-000-050-105 | DUE TO/FROM INSURANCE REBATE | 12,000.00 |
| 001-000-050-120 | DUE TO FROM-FEDERAL GRANTS | 0.00 |
| 001-000-050-125 | DUE TO FROM CAP X FUND 125 | 0.00 |
| 001-000-050-180 | DUE TO FROM MODERNIZATION FUND | 0.00 |
| 001-000-050-200 | DUE TO/FROM DEBT SERVICE | 0.00 |
| 001-000-050-220 | DUE TO/FROM 2020 BOND DEBT | ( 6,300.75) |
| 001-000-050-270 | DUE TO FROM R&B DEBT SERV | ( 2,839.48) |
| 001-000-050-300 | DUE TO/FROM DEPT OF JUSTICE | 0.00 |
| 001-000-050-305 | DUE TO FROM CAPITAL PROJECTS | 402,256.37 |
| 001-000-050-320 | DUE TO FROM 2020 BOND CONSTR | 20,858.84 |
| 001-000-050-330 | DUE TO FROM 2016 RB CONSTRUCTI | 0.00 |
| 001-000-050-350 | DUE TO/FROM CO ROAD AND BR | ( 5,564.27) |
| 001-000-050-400 | DUE TO/FROM UTILITY FUND | 147,263.98 |
| 001-000-050-401 | DUE TO FROM METER DEPOSIT | ( 5,727.99) |
| 001-000-050-402 | DUE TO/FROM UTILITY C&M | 0.00 |
| 001-000-050-408 | DUE TO FROM MODERN UTIL | 0.00 |

CITY OF BAY ST. LOUIS
BALANCE SHEET
AS OF: OCTOBER 31ST, 2024

350-COUNTY ROAD & BRIDGE

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE | | |
|---|---|---|---|---|
| ASSETS | | | | |
| 350-000-000-001 | COUNTY ROAD ACCOUNT | 996,577.10 | | |
| 350-000-030-020 | DUE FROM OTHER GOVTS PROP TAX | 0.00 | | |
| 350-000-050-000 | CASH ENTRY TO BAL BUDGET | 0.00 | | |
| 350-000-050-001 | DUE TO/FROM GENERAL | 5,564.27 | | |
| 350-000-050-120 | DUE TO FROM FEDERAL FUNDS | 0.00 | | |
| 350-000-050-320 | DUE TO FROM 2020 BOND CONSTRU | 0.00 | | |
| 350-000-050-401 | DUE/TO FROM METER DEPOSITS | 0.00 | | |
| | | | 1,002,141.37 | |
| | TOTAL ASSETS | | | 1,002,141.37 |
| LIABILITIES | | | | |
| 350-000-100-000 | ACCOUNTS PAYABLE | 96.00 | | |
| 350-000-100-001 | A/P PENDING CITY R&B | 2,388.00 | | |
| 350-000-170-000 | FUND BALANCE | 703,584.36 | | |
| | TOTAL LIABILITIES | | 706,068.36 | |
| | TOTAL REVENUE | 0.00 | | |
| | TOTAL EXPENSES | 96.00 | | |
| | TOTAL REVENUE OVER/(UNDER) EXPENSES | ( 96.00) | | |
| | (WILL CLOSE TO FUND BAL.) | 296,169.01 | | |
| | TOTAL EQUITY & REV. OVER/(UNDER) EXP. | | 296,073.01 | |
| | TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. | | | 1,002,141.37 |

# INTERFUND TRANSACTION

**VENDOR #:** 00087 **NAME:** CITY OF BAY ST LOUIS

**CLAIM:** ______

**DATE:** 10/3/2024 **AMOUNT:** $ 59,587.33

**TYPE OF TRANSACTION:**

______ New Loan Between Funds ______ Budgeted Transfer Between Funds
______ Repayment of Loan Between Funds ______ Unbudgeted Transfer Between Funds
______ MS Dept of Revenue Grant Reimbursement for a Project

| | FROM ACCOUNT | | TO ACCOUNT |
|---|---|---|---|
| Acct Number: | 450-000-050-001 | Acct Number: | 001-000-050-450 |
| Acct Title: | Due to/from | Acct Title: | Due to/from |
| BANK: | Harbor Operating | BANK: | AP-GEN OPERATING |

**EXPLANATION**

TO REIMBURSE GENERAL FUND FOR PAYROLL AND OTHER EXPENSES
AS WELL AS INDIRECT FEES CHARGED

Comptroller City Clerk

**NOTE:**
This form shall be submitted as a separate consent agenda item for approval by the City Council prior to processing the transaction. The actual checks for the transfers may be included on the docket of claims during the same meeting as requesting council authorization.
(Mike Reso-new form effective 04/14/2023)

BALANCE SHEET

AS OF: OCTOBER 31ST, 2024

450-MUNICIPAL HARBOR FUND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE | | |
|---|---|---|---|---|
| ASSETS | | | | |
| 450-000-000-017 | HARBOR CASH DRAWER | 200.00 | | |
| 450-000-000-028 | CASH - MUNICIPAL HARBOR FUND | 604,673.87 | | |
| 450-000-000-029 | HARBOR CAPITAL & MAINTENANCE | 0.00 | | |
| 450-000-019-000 | DUE FROM OTHER GOVERNMENTS | 0.00 | | |
| 450-000-021-000 | A/R: SLIP RENTAL | 94,648.62 | | |
| 450-000-030-011 | A/R LATE FEES | 783.15 | | |
| 450-000-030-017 | A/R SALES TAX | 7,069.29 | | |
| 450-000-030-018 | UNAPPLIED CREDIT | ( 22,027.45) | | |
| 450-000-030-019 | HARBOR REFUNDS PAYABLE | ( 4,665.10) | | |
| 450-000-046-000 | PREPAID EXPENSE | 5,855.00 | | |
| 450-000-047-000 | FUEL INVENTORY | 38,495.32 | | |
| 450-000-050-000 | CASH ENTRY TO BALANCE BUDGET | 0.00 | | |
| 450-000-050-001 | DUE TO/FROM GENERAL FUND | ( 59,587.33) | | |
| 450-000-050-005 | DUE TO FROM OTHER FUND | 0.00 | | |
| 450-000-050-120 | DUE TO FROM FEDERAL FUNDS | 0.00 | | |
| 450-000-050-400 | DUE TO/FROM UTILITY FUND | ( 1,000.00) | | |
| 450-000-050-401 | DUE/TO FROM METER DEPOSIT | 0.00 | | |
| 450-000-050-450 | DUE TO HARBOR OPS FROM C&M | 0.00 | | |
| 450-000-050-451 | DUE TO FROM HARBOR GRANTS | 0.00 | | |
| 450-000-050-452 | DUE TO C&M FROM HARBOR OPS | 0.00 | | |
| 450-000-050-650 | DUE TO FROM COMMUNITY HALL | 800.00 | | |
| 450-000-052-000 | TIMING DIFF- BANK POSTINGS | ( 4.17) | | |
| 450-000-065-000 | PREPAID W/C INSURANCE | 0.00 | | |
| 450-000-071-000 | EQUIPMENT | 69,079.00 | | |
| 450-000-072-000 | IMPROVEMENTS/INFRASTRUCTURE | 24,475,620.27 | | |
| 450-000-074-000 | ACCUMULATED DEPRECIATION | ( 4,539,621.91) | | |
| 450-000-075-000 | CONSTRUCTION IN PROCESS | 0.00 | | |
| 450-000-080-001 | ALLOWANCE FOR DOUBTFUL ACCTS | ( 32,538.98) | | |
| 450-000-099-000 | DEFERRED OUTFLOW PENSION | 106,824.00 | | |
| | | | 20,744,603.58 | |
| | TOTAL ASSETS | | | 20,744,603.58 |
| LIABILITIES | | | | |
| 450-000-100-000 | ACCOUNTS PAYABLE | ( 0.12) | | |
| 450-000-100-001 | ACCOUNTS PAYABLE PENDING | 146,053.20 | | |
| 450-000-101-000 | RETAINAGE PAYABLE | 0.00 | | |
| 450-000-133-000 | DEFERRED REVENUE-HARBOR | 0.00 | | |
| 450-000-149-000 | SALES TAX PAYABLE | 12,394.78 | | |
| 450-000-150-000 | SHORT-TERM ACCRUED COMP ABSENS | 0.21 | | |
| 450-000-150-001 | COMPENSATED ABSENSES | 0.00 | | |
| 450-000-150-012 | FICA PAYABLE | 794.25 | | |
| 450-000-150-028 | PERS PAYABLE | 1,867.50 | | |
| 450-000-150-034 | WAGES PAYABLE | 10,732.84 | | |
| 450-000-150-406 | UNEMPLOYMENT PAYABLE | 1.52 | | |
| 450-000-151-000 | ACCRUED SALARIES | 0.00 | | |
| 450-000-160-000 | DEFERRED INFLOW PENSION | 1,479.00 | | |
| 450-000-165-000 | NET PENSION LIAB | 717,860.00 | | |

BALANCE SHEET

AS OF: OCTOBER 31ST, 2024

001-GENERAL FUND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE | | |
|---|---|---|---|---|
| 001-000-050-421 | DUE TO FROM ARPA | ( 350,101.63) | | |
| 001-000-050-450 | DUE TO/FROM HARBOR FUND | 59,587.33 | | |
| 001-000-050-451 | DUE TO /FROM HARBOR GRANTS FUN | 310,047.58 | | |
| 001-000-050-452 | DUE TO FROM HAR CM | 45,000.00 | | |
| 001-000-050-650 | DUE TO/FR COMMUNITY HALL | 13,805.06 | | |
| 001-000-050-654 | DUE TO FROM UNEMP | 0.00 | | |
| 001-000-052-000 | TIMING DIFFERENCE BANK STATEME | 0.00 | | |
| 001-000-054-006 | DUE TO/FR OTHER GOV-FED | 11,125.14 | | |
| 001-000-054-900 | DUE TO/FR OTHER GOV-STATE | ( 1,406.50) | | |
| 001-000-065-000 | PREPAID W/C INSURANCE | 0.00 | | |
| 001-000-070-000 | BUILDINGS & IMPROVEMENTS | 0.00 | | |
| 001-000-072-000 | MACHINERY & EQUIP | 0.00 | | |
| 001-000-073-000 | MOBILE EQUIP | 0.00 | | |
| 001-000-074-000 | LEASED ASSETS | 0.00 | | |
| 001-000-077-000 | EQUIPMENT CAPITAL LEASE | 0.00 | | |
| 001-000-080-000 | ACCUM DEPREC-BLDGS & IMPROV | 0.00 | | |
| 001-000-081-000 | ACCUM DEPREC-INFRASTRUCTURE | 0.00 | | |
| 001-000-082-000 | ACCUM DEPREC-MACHIN & EQUIP | ( 1.00) | | |
| 001-000-083-000 | ACCUM DEPREC-MOBLIE EQUIP | 0.00 | | |
| 001-000-084-000 | ACCUM DEPR-LEASED ASSETS | 0.00 | | |
| | | | 8,760,988.75 | |
| | TOTAL ASSETS | | | 8,760,988.75 |

LIABILITIES

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE |
|---|---|---|
| 001-000-100-000 | ACCOUNTS PAYABLE | 213,977.97 |
| 001-000-100-001 | ACCOUNTS PAYABLE PENDING | 350,756.06 |
| 001-000-100-102 | COURT REFUND AP ACCT | 0.00 |
| 001-000-100-155 | BOND REFUND AP ACCT | 0.00 |
| 001-000-101-001 | COURT - OM OTHER MISDEMEANOR | 1,843.37 |
| 001-000-101-002 | COURT - TV TRAFFIC VIOLATIONS | 12,331.46 |
| 001-000-101-004 | COURT - ABF APPEAR BOND FEE | 180.00 |
| 001-000-101-005 | COURT - CC COURT CONSTITUENTS | ( 852.00) |
| 001-000-101-008 | COURT - IC IMPLIED CONSENT LAW | 1,286.17 |
| 001-000-101-009 | COURT - ADT ADULT DRIVE TRAIN | 0.00 |
| 001-000-101-010 | COURT - MVL AUTO INSUR FINE | 33.58 |
| 001-000-101-011 | COURT - TT TRAUMA TRAFFIC | 1,045.00 |
| 001-000-101-013 | COURT - VBF VICTIMS BOND FEE | 146.87 |
| 001-000-101-014 | COURT - NON ADJ/INTERLOCK IGNI | 5,117.78 |
| 001-000-101-015 | COURT - WCA WIRELESS FEE | 2,732.22 |
| 001-000-101-016 | COURT - UNINSURED MOTORIST 1ST | 16,078.73 |
| 001-000-101-017 | COURT-CRIME LAB FEE | 885.31 |
| 001-000-101-018 | COURT - DUI COSTS $50 | ( 203.00) |
| 001-000-101-019 | COURT-UNINSURED MOTOR- 2ND | 1,644.05 |
| 001-000-101-020 | COURT-UNINSURED MOTOR-3rd | 800.00 |
| 001-000-101-021 | HUMAN TRAFFICING FEE | 140.00 |
| 001-000-101-099 | PENN CREDIT COLLECTION FEE | ( 66.49) |
| 001-000-101-131 | COURT-DVF DOMESTIC VIOLENCE | 0.00 |
| 001-000-101-233 | COURT - CRIME STOPPERS | 323.64 |
| 001-000-133-004 | DEF REVENUE | 0.00 |

BAY SAINT LOUIS

## INTERFUND TRANSACTION

**VENDOR #:** 00087 **NAME:** CITY OF BAY ST LOUIS

**CLAIM:** ______

**DATE:** 10/3/2024 **AMOUNT:** $ 1,000.00

**TYPE OF TRANSACTION:**

______ New Loan Between Funds ______ Budgeted Transfer Between Funds
______ Repayment of Loan Between Funds ______ Unbudgeted Transfer Between Funds
______ MS Dept of Revenue Grant Reimbursement for a Project

| | FROM ACCOUNT | | TO ACCOUNT |
|---|---|---|---|
| Acct Number: | 450-000-050-400 | Acct Number: | 400-000-050-450 |
| Acct Title: | Due to/from | Acct Title: | Due to/from |
| BANK: | Harbor Operating | BANK: | UTILITY OPERATING |

**EXPLANATION** Postage Usage of Utility Meter

Comptroller ______ City Clerk ______

**NOTE:**
This form shall be submitted as a separate consent agenda item for approval by the City Council prior to processing the transaction. The actual checks for the transfers may be included on the docket of claims during the same meeting as requesting council authorization.
(Mike Reso-new form effective 04/14/2023)

688 HWY 90 • P.O. BOX 2550 • BAY SAINT LOUIS, MS 39520
PHONE: (228) 466-5451 • FAX: (228) 466-5506

BALANCE SHEET

AS OF: OCTOBER 31ST, 2024

450-MUNICIPAL HARBOR FUND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE | | |
|---|---|---|---|---|
| ASSETS | | | | |
| 450-000-000-017 | HARBOR CASH DRAWER | 200.00 | | |
| 450-000-000-028 | CASH - MUNICIPAL HARBOR FUND | 604,673.87 | | |
| 450-000-000-029 | HARBOR CAPITAL & MAINTENANCE | 0.00 | | |
| 450-000-019-000 | DUE FROM OTHER GOVERNMENTS | 0.00 | | |
| 450-000-021-000 | A/R: SLIP RENTAL | 94,648.62 | | |
| 450-000-030-011 | A/R LATE FEES | 783.15 | | |
| 450-000-030-017 | A/R SALES TAX | 7,069.29 | | |
| 450-000-030-018 | UNAPPLIED CREDIT | ( 22,027.45) | | |
| 450-000-030-019 | HARBOR REFUNDS PAYABLE | ( 4,665.10) | | |
| 450-000-046-000 | PREPAID EXPENSE | 5,855.00 | | |
| 450-000-047-000 | FUEL INVENTORY | 38,495.32 | | |
| 450-000-050-000 | CASH ENTRY TO BALANCE BUDGET | 0.00 | | |
| 450-000-050-001 | DUE TO/FROM GENERAL FUND | ( 59,587.33) | | |
| 450-000-050-005 | DUE TO FROM OTHER FUND | 0.00 | | |
| 450-000-050-120 | DUE TO FROM FEDERAL FUNDS | 0.00 | | |
| 450-000-050-400 | DUE TO/FROM UTILITY FUND | ( 1,000.00) | | |
| 450-000-050-401 | DUE/TO FROM METER DEPOSIT | 0.00 | | |
| 450-000-050-450 | DUE TO HARBOR OPS FROM C&M | 0.00 | | |
| 450-000-050-451 | DUE TO FROM HARBOR GRANTS | 0.00 | | |
| 450-000-050-452 | DUE TO C&M FROM HARBOR OPS | 0.00 | | |
| 450-000-050-650 | DUE TO FROM COMMUNITY HALL | 800.00 | | |
| 450-000-052-000 | TIMING DIFF- BANK POSTINGS | ( 4.17) | | |
| 450-000-065-000 | PREPAID W/C INSURANCE | 0.00 | | |
| 450-000-071-000 | EQUIPMENT | 69,079.00 | | |
| 450-000-072-000 | IMPROVEMENTS/INFRASTRUCTURE | 24,475,620.27 | | |
| 450-000-074-000 | ACCUMULATED DEPRECIATION | ( 4,539,621.91) | | |
| 450-000-075-000 | CONSTRUCTION IN PROCESS | 0.00 | | |
| 450-000-080-001 | ALLOWANCE FOR DOUBTFUL ACCTS | ( 32,538.98) | | |
| 450-000-099-000 | DEFERRED OUTFLOW PENSION | 106,824.00 | | |
| | | | 20,744,603.58 | |
| | TOTAL ASSETS | | | 20,744,603.58 |
| LIABILITIES | | | | |
| 450-000-100-000 | ACCOUNTS PAYABLE | ( 0.12) | | |
| 450-000-100-001 | ACCOUNTS PAYABLE PENDING | 146,053.20 | | |
| 450-000-101-000 | RETAINAGE PAYABLE | 0.00 | | |
| 450-000-133-000 | DEFERRED REVENUE-HARBOR | 0.00 | | |
| 450-000-149-000 | SALES TAX PAYABLE | 12,394.78 | | |
| 450-000-150-000 | SHORT-TERM ACCRUED COMP ABSENS | 0.21 | | |
| 450-000-150-001 | COMPENSATED ABSENSES | 0.00 | | |
| 450-000-150-012 | FICA PAYABLE | 794.25 | | |
| 450-000-150-028 | PERS PAYABLE | 1,867.50 | | |
| 450-000-150-034 | WAGES PAYABLE | 10,732.84 | | |
| 450-000-150-406 | UNEMPLOYMENT PAYABLE | 1.52 | | |
| 450-000-151-000 | ACCRUED SALARIES | 0.00 | | |
| 450-000-160-000 | DEFERRED INFLOW PENSION | 1,479.00 | | |
| 450-000-165-000 | NET PENSION LIAB | 717,860.00 | | |

BALANCE SHEET

AS OF: OCTOBER 31ST, 2024

400-UTILITY FUND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE |
|---|---|---|
| ASSETS | | |
| ====== | | |
| 400-000-000-001 | CLAIM ON POOLED CASH | 100.00 |
| 400-000-000-002 | UTILITY OPERATING FUND ACCOUNT | 1,298,545.62 |
| 400-000-000-017 | PETTY CASH | 200.00 |
| 400-000-007-000 | CAPITAL & MAINTENANCE -FIRST | 0.00 |
| 400-000-008-000 | METER DEPOSITS - FIRST | 0.00 |
| 400-000-009-000 | UTILITY FUND DEBT SERVICE ACCT | 0.00 |
| 400-000-010-000 | 2014 BOND SINKING FUND | 0.00 |
| 400-000-030-007 | A/R: NSF CHECKS | 0.00 |
| 400-000-030-008 | A/R: CONNECT FEES | 0.00 |
| 400-000-030-009 | A/R: GARBAGE | 81,805.20 |
| 400-000-030-010 | A/R: GAS | 93,315.78 |
| 400-000-030-011 | A/R: LATE FEE | 68,093.85 |
| 400-000-030-012 | A/R: SEWER | 150,770.94 |
| 400-000-030-013 | A/R: OTHER REVENUE | 1,873.58 |
| 400-000-030-014 | A/R: WASTE WATER | 130,645.24 |
| 400-000-030-015 | A/R: WATER | 191,040.88 |
| 400-000-030-016 | A/R: INACTIVE ACCOUNTS | 1,135,646.50 |
| 400-000-030-017 | A/R SALES TAX | 6,403.65 |
| 400-000-030-018 | UNAPPLIED CREDITS | ( 17,407.20) |
| 400-000-030-019 | UTILITY REFUNDS PAYABLE | ( 18,186.89) |
| 400-000-030-020 | A/R ADJUSTMENTS | 0.00 |
| 400-000-030-021 | A/R DEPOSITS | 0.00 |
| 400-000-030-022 | EARNED BUT UNBILLED A/R | 0.00 |
| 400-000-030-024 | A/R: DEBT SERVICE | 7,515.72 |
| 400-000-030-050 | A/R-GRAPPLE TRUCK SERVICES | 1,210.77 |
| 400-000-030-725 | A/R-DEPOT UTILITIES | 150.00 |
| 400-000-045-000 | INVENTORY | 74,870.00 |
| 400-000-046-000 | PRE-PAID EXPENSES | 0.00 |
| 400-000-047-000 | NATURAL GAS INVENTORY | 78,803.24 |
| 400-000-048-000 | INVENTORY SUSPENSE | 0.00 |
| 400-000-050-000 | CASH ENTRY TO BALANCE BUDGET | 0.00 |
| 400-000-050-001 | DUE TO/FROM GENERAL FUND | ( 147,297.48) |
| 400-000-050-003 | DUE TO/FROM HURRICANE FUND | 0.00 |
| 400-000-050-006 | DUE TO/FROM OTHER GOVTS-FED | 0.00 |
| 400-000-050-016 | DUE TO UTIL OPER FR METER | 0.00 |
| 400-000-050-020 | DUE TO/FROM 001-METER | 0.00 |
| 400-000-050-120 | DUE TO FROM ZETA | 0.00 |
| 400-000-050-180 | DUE TO FROM MODERNIZATION | 0.00 |
| 400-000-050-200 | DUE TO/FROM DEBT FUND | 0.00 |
| 400-000-050-401 | DUE TO/FR METER DEPOSITS | 4,892.60 |
| 400-000-050-402 | DUE TO UTIL C&M FROM UTIL | 0.00 |
| 400-000-050-408 | DUE TO FROM UTILITY MODERNIZAT | 0.00 |
| 400-000-050-450 | DUE TO/FROM HARBOR FUND | 1,000.00 |
| 400-000-050-451 | DUE TO UTIL FROM UTIL C&M | 0.00 |
| 400-000-050-650 | DUE TO FROM COMM HALL UNEARNED | 0.00 |
| 400-000-050-999 | DUE TO FROM POOLED CASH | 0.00 |
| 400-000-052-000 | TIMING DIFF BANK RECONS | 0.00 |
| 400-000-065-000 | PREPAID W/C INSURANCE | 0.00 |
| 400-000-069-001 | *DO NOT USE-BOND ISSUANCE COST | 0.00 |

BAY SAINT LOUIS

## INTERFUND TRANSACTION

**VENDOR #:** 00087 **NAME:** CITY OF BAY ST LOUIS

**CLAIM:** ____________

**DATE:** 10/3/2024 **AMOUNT:** $ 13,805.06

**TYPE OF TRANSACTION:**

____ New Loan Between Funds
____ Budgeted Transfer Between Funds
____ Repayment of Loan Between Funds
X Unbudgeted Transfer Between Funds
____ MS Dept of Revenue Grant Reimbursement for a Project

| | FROM ACCOUNT | | TO ACCOUNT |
|---|---|---|---|
| Acct Number: | 650-000-050-001 | Acct Number: | 001-000-050-650 |
| Acct Title: | Due to/from | Acct Title: | Due to/from |
| BANK: | Community Hall | BANK: | General Operating |

**EXPLANATION**

To transfer Unearned rentals to earned in General fund from Unearned Income in Communty Hall Account

Comptroller City Clerk

**NOTE:**

This form shall be submitted as a separate consent agenda item for approval by the City Council prior to processing the transaction. The actual checks for the transfers may be included on the docket of claims during the same meeting as requesting council authorization.

(Mike Reso-new form effective 04/14/2023)

688 HWY 90 • P.O. BOX 2550 • BAY SAINT LOUIS, MS 39520
PHONE: (228) 466-5451 • FAX: (228) 466-5506

CITY OF BAY ST. LOUIS
BALANCE SHEET
AS OF: OCTOBER 31ST, 2024

650-COMMUNITY HALL UNEARNED

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE | | |
|---|---|---|---|---|
| **ASSETS** | | | | |
| 650-000-000-002 | COMMUNITY HALL CASH IN BANK | 58,054.15 | | |
| 650-000-050-000 | CASH ENTRY TO BALANCE BUDGET | 0.00 | | |
| 650-000-050-001 | DUE TO/FR GENERAL FUND | ( 13,805.06) | | |
| 650-000-050-400 | DUE TO FROM UTILITY | 0.00 | | |
| 650-000-050-401 | DUE TO FROM METER DEPOSITS | 0.00 | | |
| 650-000-050-450 | DUE TO FROM HARBOR | ( 800.00) | | |
| | | | 43,449.09 | |
| | TOTAL ASSETS | | | 43,449.09 |
| **LIABILITIES** | | | | |
| 650-000-100-000 | ACCOUNTS PAYABLE | 500.00 | | |
| 650-000-100-001 | ACCOUNTS PAYABLE PENDING | 0.00 | | |
| 650-000-133-001 | DEFERRED REVENUE-COMM HALL | 8,825.00 | | |
| 650-000-133-004 | DEFERRED REVENUE-OLD TOWN | 0.00 | | |
| 650-000-133-333 | DEFERRED REVENUE DEPOT | 200.00 | | |
| 650-000-133-450 | DEFERRED REVENUE-HARBOR | ( 400.00) | | |
| 650-000-152-001 | RENTAL DEPOSITS-COMM HALL | 27,900.00 | | |
| 650-000-152-004 | RENTAL DEPOSITS-OLD TOWN | 6,025.00 | | |
| 650-000-152-333 | DEPOSIT DEPOT | ( 500.00) | | |
| 650-000-152-450 | RENTAL DEPOSITS-HARBOR | 700.00 | | |
| | TOTAL LIABILITIES | | 43,250.00 | |
| **EQUITY** | | | | |
| 650-000-180-001 | FUND BALANCE | 0.00 | | |
| | TOTAL BEGINNING EQUITY | 0.00 | | |
| | TOTAL REVENUE | 0.00 | | |
| | TOTAL EXPENSES | 0.00 | | |
| | TOTAL REVENUE OVER/(UNDER) EXPENSES | 0.00 | | |
| | (WILL CLOSE TO FUND BAL.) | 199.09 | | |
| | TOTAL EQUITY & REV. OVER/(UNDER) EXP. | | 199.09 | |
| | TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. | | | 43,449.09 |

BALANCE SHEET

AS OF: OCTOBER 31ST, 2024

001-GENERAL FUND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE | | |
|---|---|---|---|---|
| 001-000-050-421 | DUE TO FROM ARPA | ( 350,101.63) | | |
| 001-000-050-450 | DUE TO/FROM HARBOR FUND | 59,587.33 | | |
| 001-000-050-451 | DUE TO /FROM HARBOR GRANTS FUN | 310,047.58 | | |
| 001-000-050-452 | DUE TO FROM HAR CM | 45,000.00 | | |
| 001-000-050-650 | DUE TO/FR COMMUNITY HALL | 13,805.06 | | |
| 001-000-050-654 | DUE TO FROM UNEMP | 0.00 | | |
| 001-000-052-000 | TIMING DIFFERENCE BANK STATEME | 0.00 | | |
| 001-000-054-006 | DUE TO/FR OTHER GOV-FED | 11,125.14 | | |
| 001-000-054-900 | DUE TO/FR OTHER GOV-STATE | ( 1,406.50) | | |
| 001-000-065-000 | PREPAID W/C INSURANCE | 0.00 | | |
| 001-000-070-000 | BUILDINGS & IMPROVEMENTS | 0.00 | | |
| 001-000-072-000 | MACHINERY & EQUIP | 0.00 | | |
| 001-000-073-000 | MOBILE EQUIP | 0.00 | | |
| 001-000-074-000 | LEASED ASSETS | 0.00 | | |
| 001-000-077-000 | EQUIPMENT CAPITAL LEASE | 0.00 | | |
| 001-000-080-000 | ACCUM DEPREC-BLDGS & IMPROV | 0.00 | | |
| 001-000-081-000 | ACCUM DEPREC-INFRASTRUCTURE | 0.00 | | |
| 001-000-082-000 | ACCUM DEPREC-MACHIN & EQUIP | ( 1.00) | | |
| 001-000-083-000 | ACCUM DEPREC-MOBLIE EQUIP | 0.00 | | |
| 001-000-084-000 | ACCUM DEPR-LEASED ASSETS | 0.00 | | |
| | | | 8,760,988.75 | |
| | TOTAL ASSETS | | | 8,760,988.75 |

LIABILITIES

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE |
|---|---|---|
| 001-000-100-000 | ACCOUNTS PAYABLE | 213,977.97 |
| 001-000-100-001 | ACCOUNTS PAYABLE PENDING | 350,756.06 |
| 001-000-100-102 | COURT REFUND AP ACCT | 0.00 |
| 001-000-100-155 | BOND REFUND AP ACCT | 0.00 |
| 001-000-101-001 | COURT - OM OTHER MISDEMEANOR | 1,843.37 |
| 001-000-101-002 | COURT - TV TRAFFIC VIOLATIONS | 12,331.46 |
| 001-000-101-004 | COURT - ABF APPEAR BOND FEE | 180.00 |
| 001-000-101-005 | COURT - CC COURT CONSTITUENTS | ( 852.00) |
| 001-000-101-008 | COURT - IC IMPLIED CONSENT LAW | 1,286.17 |
| 001-000-101-009 | COURT - ADT ADULT DRIVE TRAIN | 0.00 |
| 001-000-101-010 | COURT - MVL AUTO INSUR FINE | 33.58 |
| 001-000-101-011 | COURT - TT TRAUMA TRAFFIC | 1,045.00 |
| 001-000-101-013 | COURT - VBF VICTIMS BOND FEE | 146.87 |
| 001-000-101-014 | COURT - NON ADJ/INTERLOCK IGNI | 5,117.78 |
| 001-000-101-015 | COURT - WCA WIRELESS FEE | 2,732.22 |
| 001-000-101-016 | COURT - UNINSURED MOTORIST 1ST | 16,078.73 |
| 001-000-101-017 | COURT-CRIME LAB FEE | 885.31 |
| 001-000-101-018 | COURT - DUI COSTS $50 | ( 203.00) |
| 001-000-101-019 | COURT-UNINSURED MOTOR- 2ND | 1,644.05 |
| 001-000-101-020 | COURT-UNINSURED MOTOR-3rd | 800.00 |
| 001-000-101-021 | HUMAN TRAFFICING FEE | 140.00 |
| 001-000-101-099 | PENN CREDIT COLLECTION FEE | ( 66.49) |
| 001-000-101-131 | COURT-DVF DOMESTIC VIOLENCE | 0.00 |
| 001-000-101-233 | COURT - CRIME STOPPERS | 323.64 |
| 001-000-133-004 | DEF REVENUE | 0.00 |

BAY SAINT LOUIS

# INTERFUND TRANSACTION

**VENDOR #:** 00087 **NAME:** CITY OF BAY ST LOUIS

**CLAIM:** ______

**DATE:** 10/3/2024 **AMOUNT:** $ 800.00

**TYPE OF TRANSACTION:**

______ New Loan Between Funds
______ Budgeted Transfer Between Funds
______ Repayment of Loan Between Funds
__X__ Unbudgeted Transfer Between Funds
______ MS Dept of Revenue Grant Reimbursement for a Project

| | FROM ACCOUNT | | TO ACCOUNT |
|---|---|---|---|
| Acct Number: | 650-000-050-450 | Acct Number: | 450-000-050-650 |
| Acct Title: | Due to/from | Acct Title: | Due to/from |
| BANK: | Community Hall | BANK: | Harbor Operating |

**EXPLANATION**

To transfer Harbor rentals to earned income in Harbor from Unearned Income in Communty Hall Accounts

Comptroller

City Clerk

**NOTE:**
This form shall be submitted as a separate consent agenda item for approval by the City Council prior to processing the transaction. The actual checks for the transfers may be included on the docket of claims during the same meeting as requesting council authorization.
(Mike Reso-new form effective 04/14/2023)

688 HWY 90 • P.O. BOX 2550 • BAY SAINT LOUIS, MS 39520
PHONE: (228) 466-5451 • FAX: (228) 466-5506

BALANCE SHEET
AS OF: OCTOBER 31ST, 2024

650-COMMUNITY HALL UNEARNED

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE | | |
|---|---|---|---|---|
| **ASSETS** | | | | |
| 650-000-000-002 | COMMUNITY HALL CASH IN BANK | 58,054.15 | | |
| 650-000-050-000 | CASH ENTRY TO BALANCE BUDGET | 0.00 | | |
| 650-000-050-001 | DUE TO/FR GENERAL FUND | ( 13,805.06) | | |
| 650-000-050-400 | DUE TO FROM UTILITY | 0.00 | | |
| 650-000-050-401 | DUE TO FROM METER DEPOSITS | 0.00 | | |
| 650-000-050-450 | DUE TO FROM HARBOR | ( 800.00) | | |
| | | | 43,449.09 | |
| | TOTAL ASSETS | | | 43,449.09 |
| **LIABILITIES** | | | | |
| 650-000-100-000 | ACCOUNTS PAYABLE | 500.00 | | |
| 650-000-100-001 | ACCOUNTS PAYABLE PENDING | 0.00 | | |
| 650-000-133-001 | DEFERRED REVENUE-COMM HALL | 8,825.00 | | |
| 650-000-133-004 | DEFERRED REVENUE-OLD TOWN | 0.00 | | |
| 650-000-133-333 | DEFERRED REVENUE DEPOT | 200.00 | | |
| 650-000-133-450 | DEFERRED REVENUE-HARBOR | ( 400.00) | | |
| 650-000-152-001 | RENTAL DEPOSITS-COMM HALL | 27,900.00 | | |
| 650-000-152-004 | RENTAL DEPOSITS-OLD TOWN | 6,025.00 | | |
| 650-000-152-333 | DEPOSIT DEPOT | ( 500.00) | | |
| 650-000-152-450 | RENTAL DEPOSITS-HARBOR | 700.00 | | |
| | TOTAL LIABILITIES | | 43,250.00 | |
| **EQUITY** | | | | |
| 650-000-180-001 | FUND BALANCE | 0.00 | | |
| | TOTAL BEGINNING EQUITY | 0.00 | | |
| | TOTAL REVENUE | 0.00 | | |
| | TOTAL EXPENSES | 0.00 | | |
| | TOTAL REVENUE OVER/(UNDER) EXPENSES | 0.00 | | |
| | (WILL CLOSE TO FUND BAL.) | 199.09 | | |
| | TOTAL EQUITY & REV. OVER/(UNDER) EXP. | | 199.09 | |
| | TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. | | | 43,449.09 |

BALANCE SHEET
AS OF: OCTOBER 31ST, 2024

450-MUNICIPAL HARBOR FUND

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE | | |
|---|---|---|---|---|
| **ASSETS** | | | | |
| 450-000-000-017 | HARBOR CASH DRAWER | 200.00 | | |
| 450-000-000-028 | CASH - MUNICIPAL HARBOR FUND | 604,673.87 | | |
| 450-000-000-029 | HARBOR CAPITAL & MAINTENANCE | 0.00 | | |
| 450-000-019-000 | DUE FROM OTHER GOVERNMENTS | 0.00 | | |
| 450-000-021-000 | A/R: SLIP RENTAL | 94,648.62 | | |
| 450-000-030-011 | A/R LATE FEES | 783.15 | | |
| 450-000-030-017 | A/R SALES TAX | 7,069.29 | | |
| 450-000-030-018 | UNAPPLIED CREDIT | ( 22,027.45) | | |
| 450-000-030-019 | HARBOR REFUNDS PAYABLE | ( 4,665.10) | | |
| 450-000-046-000 | PREPAID EXPENSE | 5,855.00 | | |
| 450-000-047-000 | FUEL INVENTORY | 38,495.32 | | |
| 450-000-050-000 | CASH ENTRY TO BALANCE BUDGET | 0.00 | | |
| 450-000-050-001 | DUE TO/FROM GENERAL FUND | ( 59,587.33) | | |
| 450-000-050-005 | DUE TO FROM OTHER FUND | 0.00 | | |
| 450-000-050-120 | DUE TO FROM FEDERAL FUNDS | 0.00 | | |
| 450-000-050-400 | DUE TO/FROM UTILITY FUND | ( 1,000.00) | | |
| 450-000-050-401 | DUE/TO FROM METER DEPOSIT | 0.00 | | |
| 450-000-050-450 | DUE TO HARBOR OPS FROM C&M | 0.00 | | |
| 450-000-050-451 | DUE TO FROM HARBOR GRANTS | 0.00 | | |
| 450-000-050-452 | DUE TO C&M FROM HARBOR OPS | 0.00 | | |
| 450-000-050-650 | DUE TO FROM COMMUNITY HALL | 800.00 | | |
| 450-000-052-000 | TIMING DIFF- BANK POSTINGS | ( 4.17) | | |
| 450-000-065-000 | PREPAID W/C INSURANCE | 0.00 | | |
| 450-000-071-000 | EQUIPMENT | 69,079.00 | | |
| 450-000-072-000 | IMPROVEMENTS/INFRASTRUCTURE | 24,475,620.27 | | |
| 450-000-074-000 | ACCUMULATED DEPRECIATION | ( 4,539,621.91) | | |
| 450-000-075-000 | CONSTRUCTION IN PROCESS | 0.00 | | |
| 450-000-080-001 | ALLOWANCE FOR DOUBTFUL ACCTS | ( 32,538.98) | | |
| 450-000-099-000 | DEFERRED OUTFLOW PENSION | 106,824.00 | | |
| | | | 20,744,603.58 | |
| | TOTAL ASSETS | | | 20,744,603.58 |
| **LIABILITIES** | | | | |
| 450-000-100-000 | ACCOUNTS PAYABLE | ( 0.12) | | |
| 450-000-100-001 | ACCOUNTS PAYABLE PENDING | 146,053.20 | | |
| 450-000-101-000 | RETAINAGE PAYABLE | 0.00 | | |
| 450-000-133-000 | DEFERRED REVENUE-HARBOR | 0.00 | | |
| 450-000-149-000 | SALES TAX PAYABLE | 12,394.78 | | |
| 450-000-150-000 | SHORT-TERM ACCRUED COMP ABSENS | 0.21 | | |
| 450-000-150-001 | COMPENSATED ABSENSES | 0.00 | | |
| 450-000-150-012 | FICA PAYABLE | 794.25 | | |
| 450-000-150-028 | PERS PAYABLE | 1,867.50 | | |
| 450-000-150-034 | WAGES PAYABLE | 10,732.84 | | |
| 450-000-150-406 | UNEMPLOYMENT PAYABLE | 1.52 | | |
| 450-000-151-000 | ACCRUED SALARIES | 0.00 | | |
| 450-000-160-000 | DEFERRED INFLOW PENSION | 1,479.00 | | |
| 450-000-165-000 | NET PENSION LIAB | 717,860.00 | | |