

**CITY OF DIAMONDHEAD, MISSISSIPPI**  
**Financial Statements**  
**Coversheet to Monthly Budget Report**  
**For the Month Ended December 31, 2025**

**ALL FUNDS HIGHLIGHTS**

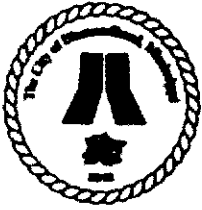
| <b>*Revenue:</b>               |                                             | <b>Current Year</b> | <b>Prior Year</b> |
|--------------------------------|---------------------------------------------|---------------------|-------------------|
|                                | Total YTD Revenue                           | \$ 1,251,071        | \$ 2,955,867      |
|                                | Total Budget                                | \$ 23,800,277       | \$ 28,980,182     |
|                                | % Actual to Budget                          | 5.3%                |                   |
|                                | Current Month % to Fiscal Year              | 25.0%               | 25.0%             |
| <b>*Expenses YTD Activity:</b> |                                             | <b>Current Year</b> | <b>Last Year</b>  |
|                                | Total YTD Expenses Actual Activity          | \$ 1,678,680        | \$ 3,072,407      |
|                                | Total YTD Expenses Activity w/ Encumbrances | \$ 4,412,263        | \$ 9,524,513      |
|                                | Total Budget                                | \$ 20,500,915       | \$ 36,476,280     |
|                                | % Actual to Budget                          | 8.2%                |                   |
|                                | % Actual w/ Encumbrances to Budget          | 21.5%               |                   |
|                                | Current Month % to Fiscal Year              | 25.0%               | 25.0%             |

\* Excludes Other Financing Sources and Uses

**Depository Account Balances as of: December 31, 2025**

|                              |                     |                              |                     |
|------------------------------|---------------------|------------------------------|---------------------|
| General Bank Acct:           | \$ 3,721,187        | Unrestricted                 | \$ 4,069,937        |
| Accounts Payable Clearing:   | 42,457              | Fiduciary Fund               | 47,414              |
| Payroll Clearing:            | 94,250              | Solid Waste                  | 226,114             |
| Contingency Operating Fund:  | 2,109,225           | Grant Funds                  | 1,063,860           |
| Cap Exp -Commercial District | 1,023,158           | MS Infrastructure            | 263,394             |
| Cap Exp - Police Unit        | 2,756               | Amer Rescue & F              | 234,990             |
|                              |                     | GO BONDS 2022                | 61,410              |
|                              |                     | Cap Exp -Commercial District | 1,023,158           |
|                              |                     | Cap Exp - Police Unit        | 2,756               |
| <b>TOTAL</b>                 | <b>\$ 6,993,034</b> |                              | <b>\$ 6,993,034</b> |

| <b>Fund Activity</b>                       | <b>YTD Actual</b>   | <b>YTD Actual w/<br/>Encumbrances</b> | <b>Total Current<br/>Budget</b> |
|--------------------------------------------|---------------------|---------------------------------------|---------------------------------|
| 001 - General Fund                         | \$ (233,258)        | \$ (1,348,003)                        | \$ (1,164,366)                  |
| 104 - MS Infrastructure Modernization Fund | \$ 2,724            | \$ 2,724                              | \$ (244,408)                    |
| 115 - Grant- Tidelands FY20 Rotten Bayou P | \$ -                | \$ (8,049)                            | \$ (8,049)                      |
| 118 - Grant-GRPC/MDOT West Aloha           | \$ -                | \$ (134,400)                          | \$ (334,400)                    |
| 119 - Grant-HUD-Community Develop          | \$ -                | \$ -                                  | \$ -                            |
| 122 - Capital X Funds FY24 Commere         | \$ 10,392           | \$ 10,392                             | \$ (1,000,000)                  |
| 121 - Grant - RESTORE-DEQ Canal I          | \$ -                | \$ -                                  | \$ 5,100,000                    |
| 120 - Capital X Funds FY24 Police Unit     | \$ 65               | \$ (1,593)                            | \$ 50,000                       |
| 149 - Grant-Tidelands FY24 Trail/ Mar      | \$ (7,072)          | \$ (77,871)                           | \$ 2,130                        |
| 157 - Grant- GRPC - East Aloha Impr        | \$ (4,900)          | \$ -                                  | \$ 98,000                       |
| 162 - Grant-GOMESA FY22 -Coon Branch P     | \$ (22,172)         | \$ (546,724)                          | \$ 322,336                      |
| 168 - Gant-MS Outdoor MOST FY23-           |                     |                                       |                                 |
| 164 - Grant - GCRF MDA FY23 Comn           | \$ (327,939)        | \$ (386,265)                          | \$ (264,983)                    |
| 165 - Grant-GOMESA FY23-Kome/Fairway/A     | \$ 121,095          | \$ (236,200)                          | \$ 1,365,869                    |
| 166 - Grant -RESTORE-MDEQ Jourdan Rive     | \$ 12,739           | \$ (178,767)                          | \$ (196,155)                    |
| 190 - ARPA-American Rescue & Recovery A    | \$ 2,431            | \$ 2,431                              | \$ -                            |
| 191 - Hancock County Match Bank St         | \$ -                | \$ (210,000)                          | \$ (210,000)                    |
| 401 - Solid Waste Fund                     | \$ 70,818           | \$ 70,818                             | \$ 19,337                       |
| <b>TOTAL Surplus (Deficit)</b>             | <b>\$ (375,077)</b> | <b>\$ (3,041,506)</b>                 | <b>\$ 3,535,309</b>             |



City of Diamondhead, MS

# Income Statement

## Group Summary

For Fiscal: 2025-2026 Period Ending: 12/31/2025

| Category                                                                  | Original<br>Total Budget | Current<br>Total Budget | MTD Activity       | YTD Activity       | YTD Activity +<br>Encumbrances | Budget<br>Remaining |
|---------------------------------------------------------------------------|--------------------------|-------------------------|--------------------|--------------------|--------------------------------|---------------------|
| <b>Fund: 001 - GENERAL FUND</b>                                           |                          |                         |                    |                    |                                |                     |
| 20 - TAXES                                                                | 3,441,000.00             | 3,441,000.00            | 40,271.68          | 256,806.10         | 256,806.10                     | 3,184,193.90        |
| 22 - LICENSES AND PERMITS                                                 | 450,000.00               | 450,000.00              | 15,174.93          | 129,231.31         | 129,231.31                     | 320,768.69          |
| 23 - INTERGOVERNMENTAL REVENUES                                           | 1,564,000.00             | 1,695,306.40            | 69,683.93          | 230,522.77         | 230,522.77                     | 1,464,783.63        |
| 28 - CHARGES FOR GOVERNMENTAL SERVICES                                    | 3,700.00                 | 3,700.00                | 1,350.00           | 1,650.00           | 1,650.00                       | 2,050.00            |
| 33 - FINES & FORFEITS                                                     | 20,000.00                | 20,000.00               | 2,030.00           | 7,122.70           | 7,122.70                       | 12,877.30           |
| 34 - MISCELLANEOUS REVENUE                                                | 112,250.00               | 112,250.00              | 8,903.86           | 38,407.67          | 38,407.67                      | 73,842.33           |
| 38 - INTERFUND TRANSFERS IN                                               | 84,000.00                | 84,000.00               | 0.00               | 0.00               | 0.00                           | 84,000.00           |
| 40 - PERSONNEL SERVICES                                                   | 1,718,963.02             | 1,718,963.02            | 110,908.14         | 374,494.23         | 374,494.23                     | 1,344,468.79        |
| 50 - SUPPLIES                                                             | 292,800.00               | 294,000.00              | 15,728.75          | 41,970.24          | 50,590.01                      | 243,409.99          |
| 60 - CONTRACTUAL SERVICES                                                 | 2,394,333.74             | 3,006,686.75            | 116,282.69         | 373,512.74         | 1,253,975.37                   | 1,752,711.38        |
| 70 - GRANTS, SUBSIDIES AND ALLOCATIONS                                    | 53,400.00                | 53,400.00               | 46,400.00          | 51,400.00          | 51,400.00                      | 2,000.00            |
| 80 - DEBT SERVICE                                                         | 189,766.20               | 189,766.20              | 0.00               | 475.00             | 475.00                         | 189,291.20          |
| 90 - CAPITAL OUTLAY                                                       | 866,500.00               | 997,806.40              | 4,625.00           | 55,145.99          | 280,808.54                     | 716,997.86          |
| 95 - INTERFUND TRANSFERS OUT                                              | 800,000.00               | 710,000.00              | 0.00               | 0.00               | 0.00                           | 710,000.00          |
| <b>Fund: 001 - GENERAL FUND Surplus (Deficit):</b>                        | <b>-640,812.96</b>       | <b>-1,164,365.97</b>    | <b>-156,530.18</b> | <b>-233,257.65</b> | <b>-1,348,002.60</b>           | <b>183,636.63</b>   |
| <b>Fund: 004 - CONTINGENCY FUND</b>                                       |                          |                         |                    |                    |                                |                     |
| 34 - MISCELLANEOUS REVENUE                                                | 84,000.00                | 84,000.00               | 7,242.74           | 21,422.44          | 21,422.44                      | 62,577.56           |
| 95 - INTERFUND TRANSFERS OUT                                              | 84,000.00                | 84,000.00               | 0.00               | 0.00               | 0.00                           | 84,000.00           |
| <b>Fund: 004 - CONTINGENCY FUND Surplus (Deficit):</b>                    | <b>0.00</b>              | <b>0.00</b>             | <b>7,242.74</b>    | <b>21,422.44</b>   | <b>21,422.44</b>               | <b>-21,422.44</b>   |
| <b>Fund: 104 - MS Infrastructure Modernization Fund</b>                   |                          |                         |                    |                    |                                |                     |
| 23 - INTERGOVERNMENTAL REVENUES                                           | 580,000.00               | 580,000.00              | 0.00               | 0.00               | 0.00                           | 580,000.00          |
| 34 - MISCELLANEOUS REVENUE                                                | 12,000.00                | 12,000.00               | 933.16             | 2,723.83           | 2,723.83                       | 9,276.17            |
| 60 - CONTRACTUAL SERVICES                                                 | 2,500.00                 | 2,500.00                | 0.00               | 0.00               | 0.00                           | 2,500.00            |
| 80 - DEBT SERVICE                                                         | 483,908.00               | 483,908.00              | 0.00               | 0.00               | 0.00                           | 483,908.00          |
| 90 - CAPITAL OUTLAY                                                       | 350,000.00               | 350,000.00              | 0.00               | 0.00               | 0.00                           | 350,000.00          |
| <b>Fund: 104 - MS Infrastructure Modernization Fund Surplus (Deficit)</b> | <b>-244,408.00</b>       | <b>-244,408.00</b>      | <b>933.16</b>      | <b>2,723.83</b>    | <b>2,723.83</b>                | <b>-247,131.83</b>  |
| <b>Fund: 115 - Grant- Tidelands FY20 Rotten Bayou Public Access</b>       |                          |                         |                    |                    |                                |                     |
| 23 - INTERGOVERNMENTAL REVENUES                                           | 553,150.19               | 553,150.19              | 0.00               | 0.00               | 0.00                           | 553,150.19          |
| 60 - CONTRACTUAL SERVICES                                                 | 59,433.52                | 67,482.77               | 0.00               | 0.00               | 8,049.25                       | 59,433.52           |
| 90 - CAPITAL OUTLAY                                                       | 493,716.67               | 493,716.67              | 0.00               | 0.00               | 0.00                           | 493,716.67          |
| <b>Fund: 115 - Grant- Tidelands FY20 Rotten Bayou Public Access Surp</b>  | <b>0.00</b>              | <b>-8,049.25</b>        | <b>0.00</b>        | <b>0.00</b>        | <b>-8,049.25</b>               | <b>0.00</b>         |
| <b>Fund: 118 - Grant-GRPC/MDOT West Aloha Streets &amp; Sidewalks</b>     |                          |                         |                    |                    |                                |                     |
| 23 - INTERGOVERNMENTAL REVENUES                                           | 800,000.00               | 800,000.00              | 0.00               | 0.00               | 0.00                           | 800,000.00          |
| 60 - CONTRACTUAL SERVICES                                                 | 110,000.00               | 244,400.00              | 0.00               | 0.00               | 134,400.00                     | 110,000.00          |
| 90 - CAPITAL OUTLAY                                                       | 890,000.00               | 890,000.00              | 0.00               | 0.00               | 0.00                           | 890,000.00          |
| <b>Fund: 118 - Grant-GRPC/MDOT West Aloha Streets &amp; Sidewalks Su</b>  | <b>-200,000.00</b>       | <b>-334,400.00</b>      | <b>0.00</b>        | <b>0.00</b>        | <b>-134,400.00</b>             | <b>-200,000.00</b>  |
| <b>Fund: 119 - Grant-HUD-Community Development-W. Aloha</b>               |                          |                         |                    |                    |                                |                     |
| 23 - INTERGOVERNMENTAL REVENUES                                           | 1,000,000.00             | 1,000,000.00            | 0.00               | 0.00               | 0.00                           | 1,000,000.00        |
| 90 - CAPITAL OUTLAY                                                       | 1,000,000.00             | 1,000,000.00            | 0.00               | 0.00               | 0.00                           | 1,000,000.00        |
| <b>Fund: 119 - Grant-HUD-Community Development-W. Aloha Surplu</b>        | <b>0.00</b>              | <b>0.00</b>             | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>                    | <b>0.00</b>         |
| <b>Fund: 120 - Capital X Funds FY24 Police Unit</b>                       |                          |                         |                    |                    |                                |                     |
| 34 - MISCELLANEOUS REVENUE                                                | 0.00                     | 0.00                    | 9.47               | 65.17              | 65.17                          | -65.17              |
| 90 - CAPITAL OUTLAY                                                       | 0.00                     | 1,518.00                | 0.00               | 0.00               | 1,658.00                       | -140.00             |
| <b>Fund: 120 - Capital X Funds FY24 Police Unit Surplus (Deficit):</b>    | <b>0.00</b>              | <b>-1,518.00</b>        | <b>9.47</b>        | <b>65.17</b>       | <b>-1,592.83</b>               | <b>74.83</b>        |
| <b>Fund: 121 - Grant - RESTORE-DEQ Canal Dredging</b>                     |                          |                         |                    |                    |                                |                     |
| 23 - INTERGOVERNMENTAL REVENUES                                           | 5,100,000.00             | 5,100,000.00            | 0.00               | 0.00               | 0.00                           | 5,100,000.00        |
| <b>Fund: 121 - Grant - RESTORE-DEQ Canal Dredging Total:</b>              | <b>5,100,000.00</b>      | <b>5,100,000.00</b>     | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>                    | <b>5,100,000.00</b> |
| <b>Fund: 122 - Capital X Funds FY24 Commercial District Trans</b>         |                          |                         |                    |                    |                                |                     |
| 34 - MISCELLANEOUS REVENUE                                                | 15,000.00                | 15,000.00               | 3,513.36           | 10,391.74          | 10,391.74                      | 4,608.26            |

## Income Statement

For Fiscal: 2025-2026 Period Ending: 12/31/2025

| Category                                                           | Original<br>Total Budget | Current<br>Total Budget | MTD Activity | YTD Activity | YTD Activity +<br>Encumbrances | Budget<br>Remaining |
|--------------------------------------------------------------------|--------------------------|-------------------------|--------------|--------------|--------------------------------|---------------------|
| 90 - CAPITAL OUTLAY                                                | 1,015,000.00             | 1,015,000.00            | 0.00         | 0.00         | 0.00                           | 1,015,000.00        |
| Fund: 122 - Capital X Funds FY24 Commercial District Trans Surplus | -1,000,000.00            | -1,000,000.00           | 3,513.36     | 10,391.74    | 10,391.74                      | -1,010,391.74       |
| Fund: 149 - Grant-Tidelands FY24 Trail/ Marine Ed Planning         |                          |                         |              |              |                                |                     |
| 23 - INTERGOVERNMENTAL REVENUES                                    | 80,000.00                | 80,000.00               | 0.00         | 0.00         | 0.00                           | 80,000.00           |
| 60 - CONTRACTUAL SERVICES                                          | 0.00                     | 77,870.50               | 7,072.25     | 7,072.25     | 77,870.50                      | 0.00                |
| Fund: 149 - Grant-Tidelands FY24 Trail/ Marine Ed Planning Surplus | 80,000.00                | 2,129.50                | -7,072.25    | -7,072.25    | -77,870.50                     | 80,000.00           |
| Fund: 157 - Grant- GRPC - East Aloha Improvements Phase 2          |                          |                         |              |              |                                |                     |
| 23 - INTERGOVERNMENTAL REVENUES                                    | 490,000.00               | 490,000.00              | 0.00         | 0.00         | 0.00                           | 490,000.00          |
| 60 - CONTRACTUAL SERVICES                                          | 0.00                     | 0.00                    | 0.00         | 4,900.00     | 0.00                           | 0.00                |
| 90 - CAPITAL OUTLAY                                                | 392,000.00               | 392,000.00              | 0.00         | 0.00         | 0.00                           | 392,000.00          |
| Fund: 157 - Grant- GRPC - East Aloha Improvements Phase 2 Surpl    | 98,000.00                | 98,000.00               | 0.00         | -4,900.00    | 0.00                           | 98,000.00           |
| Fund: 162 - Grant-GOMESA FY22 -Coon Branch Projects                |                          |                         |              |              |                                |                     |
| 23 - INTERGOVERNMENTAL REVENUES                                    | 1,000,000.00             | 1,000,000.00            | 0.00         | 130,940.10   | 130,940.10                     | 869,059.90          |
| 60 - CONTRACTUAL SERVICES                                          | 0.00                     | 95,174.25               | 20,218.75    | 20,218.75    | 95,174.25                      | 0.00                |
| 90 - CAPITAL OUTLAY                                                | 0.00                     | 582,490.12              | 132,893.38   | 132,893.38   | 582,490.12                     | 0.00                |
| Fund: 162 - Grant-GOMESA FY22 -Coon Branch Projects Surplus (D     | 1,000,000.00             | 322,335.63              | -153,112.13  | -22,172.03   | -546,724.27                    | 869,059.90          |
| Fund: 164 - Grant - GCRF MDA FY23 Commercial District              |                          |                         |              |              |                                |                     |
| 23 - INTERGOVERNMENTAL REVENUES                                    | 1,479,245.63             | 1,479,245.63            | 0.00         | 0.00         | 0.00                           | 1,479,245.63        |
| 60 - CONTRACTUAL SERVICES                                          | 0.00                     | 58,326.00               | 0.00         | 0.00         | 58,326.00                      | 0.00                |
| 90 - CAPITAL OUTLAY                                                | 1,479,245.63             | 1,685,902.20            | 0.00         | 327,938.66   | 327,938.66                     | 1,357,963.54        |
| Fund: 164 - Grant - GCRF MDA FY23 Commercial District Surplus (D   | 0.00                     | -264,982.57             | 0.00         | -327,938.66  | -386,264.66                    | 121,282.09          |
| Fund: 165 - Grant-GOMESA FY23-Kome/Fairway/Anahola                 |                          |                         |              |              |                                |                     |
| 23 - INTERGOVERNMENTAL REVENUES                                    | 1,800,000.00             | 1,800,000.00            | 0.00         | 185,546.05   | 185,546.05                     | 1,614,453.95        |
| 60 - CONTRACTUAL SERVICES                                          | 0.00                     | 60,500.00               | 0.00         | 4,249.84     | 60,500.00                      | 0.00                |
| 90 - CAPITAL OUTLAY                                                | 0.00                     | 373,631.49              | 0.00         | 60,201.38    | 361,245.75                     | 12,385.74           |
| Fund: 165 - Grant-GOMESA FY23-Kome/Fairway/Anahola Surplus (       | 1,800,000.00             | 1,365,868.51            | 0.00         | 121,094.83   | -236,199.70                    | 1,602,068.21        |
| Fund: 166 - Grant -RESTORE-MDEQ Jourdan River Boardwalk            |                          |                         |              |              |                                |                     |
| 23 - INTERGOVERNMENTAL REVENUES                                    | 1,775,000.00             | 1,775,000.00            | 16,913.50    | 16,913.50    | 16,913.50                      | 1,758,086.50        |
| 60 - CONTRACTUAL SERVICES                                          | 200.00                   | 196,355.25              | 4,175.00     | 4,175.00     | 195,680.25                     | 675.00              |
| 90 - CAPITAL OUTLAY                                                | 1,774,800.00             | 1,774,800.00            | 0.00         | 0.00         | 0.00                           | 1,774,800.00        |
| Fund: 166 - Grant -RESTORE-MDEQ Jourdan River Boardwalk Surpl      | 0.00                     | -196,155.25             | 12,738.50    | 12,738.50    | -178,766.75                    | -17,388.50          |
| Fund: 168 - Grant-MS Outdoor MOST FY23- Noma Nature Trail          |                          |                         |              |              |                                |                     |
| 23 - INTERGOVERNMENTAL REVENUES                                    | 500,000.00               | 500,000.00              | 0.00         | 0.00         | 0.00                           | 500,000.00          |
| 90 - CAPITAL OUTLAY                                                | 500,000.00               | 500,000.00              | 0.00         | 0.00         | 0.00                           | 500,000.00          |
| Fund: 168 - Grant-MS Outdoor MOST FY23- Noma Nature Trail Sur      | 0.00                     | 0.00                    | 0.00         | 0.00         | 0.00                           | 0.00                |
| Fund: 190 - ARPA-American Rescue & Recovery Act                    |                          |                         |              |              |                                |                     |
| 34 - MISCELLANEOUS REVENUE                                         | 0.00                     | 0.00                    | 832.53       | 2,431.02     | 2,431.02                       | -2,431.02           |
| Fund: 190 - ARPA-American Rescue & Recovery Act Total:             | 0.00                     | 0.00                    | 832.53       | 2,431.02     | 2,431.02                       | -2,431.02           |
| Fund: 191 - Hancock County Match Bank Stabilization                |                          |                         |              |              |                                |                     |
| 23 - INTERGOVERNMENTAL REVENUES                                    | 1,812,500.00             | 1,812,500.00            | 0.00         | 0.00         | 0.00                           | 1,812,500.00        |
| 60 - CONTRACTUAL SERVICES                                          | 0.00                     | 210,000.00              | 0.00         | 0.00         | 210,000.00                     | 0.00                |
| 90 - CAPITAL OUTLAY                                                | 1,812,500.00             | 1,812,500.00            | 0.00         | 0.00         | 0.00                           | 1,812,500.00        |
| Fund: 191 - Hancock County Match Bank Stabilization Surplus (De    | 0.00                     | -210,000.00             | 0.00         | 0.00         | -210,000.00                    | 0.00                |
| Fund: 302 - FY22 BOND ISSUE                                        |                          |                         |              |              |                                |                     |
| 34 - MISCELLANEOUS REVENUE                                         | 125.00                   | 125.00                  | 217.56       | 891.86       | 891.86                         | -766.86             |
| 60 - CONTRACTUAL SERVICES                                          | 85,000.00                | 131,728.62              | 0.00         | 74,845.00    | 142,000.00                     | -10,271.38          |
| 90 - CAPITAL OUTLAY                                                | 0.00                     | 52,825.20               | 0.00         | 0.00         | 0.00                           | 52,825.20           |
| Fund: 302 - FY22 BOND ISSUE Surplus (Deficit):                     | -84,875.00               | -184,428.82             | 217.56       | -73,953.14   | -141,108.14                    | -43,320.68          |
| Fund: 401 - SOLID WASTE FUND                                       |                          |                         |              |              |                                |                     |
| 28 - CHARGES FOR GOVERNMENTAL SERVICES                             | 903,000.00               | 903,000.00              | 46,620.79    | 213,736.12   | 213,736.12                     | 689,263.88          |
| 34 - MISCELLANEOUS REVENUE                                         | 10,000.00                | 10,000.00               | 801.08       | 2,269.04     | 2,269.04                       | 7,730.96            |
| 60 - CONTRACTUAL SERVICES                                          | 893,663.28               | 893,663.28              | 70,786.12    | 145,187.08   | 145,187.08                     | 748,476.20          |
| Fund: 401 - SOLID WASTE FUND Surplus (Deficit):                    | 19,336.72                | 19,336.72               | -23,364.25   | 70,818.08    | 70,818.08                      | -51,481.36          |
| Total Surplus (Deficit):                                           | 5,927,240.76             | 3,299,362.50            | -314,591.49  | -427,608.12  | -3,161,191.59                  |                     |

## Income Statement

For Fiscal: 2025-2026 Period Ending: 12/31/2025

## Fund Summary

| Fund                            | Original<br>Total Budget | Current<br>Total Budget | MTD Activity       | YTD Activity       | YTD Activity +<br>Encumbrances | Budget<br>Remaining |
|---------------------------------|--------------------------|-------------------------|--------------------|--------------------|--------------------------------|---------------------|
| 001 - GENERAL FUND              | -640,812.96              | -1,164,365.97           | -156,530.18        | -233,257.65        | -1,348,002.60                  | 183,636.63          |
| 004 - CONTINGENCY FUND          | 0.00                     | 0.00                    | 7,242.74           | 21,422.44          | 21,422.44                      | -21,422.44          |
| 104 - MS Infrastructure Mod     | -244,408.00              | -244,408.00             | 933.16             | 2,723.83           | 2,723.83                       | -247,131.83         |
| 115 - Grant- Tidelands FY20     | 0.00                     | -8,049.25               | 0.00               | 0.00               | -8,049.25                      | 0.00                |
| 118 - Grant-GRPC/MDOT We        | -200,000.00              | -334,400.00             | 0.00               | 0.00               | -134,400.00                    | -200,000.00         |
| 119 - Grant-HUD-Community       | 0.00                     | 0.00                    | 0.00               | 0.00               | 0.00                           | 0.00                |
| 120 - Capital X Funds FY24 P    | 0.00                     | -1,518.00               | 9.47               | 65.17              | -1,592.83                      | 74.83               |
| 121 - Grant - RESTORE-DEQ C     | 5,100,000.00             | 5,100,000.00            | 0.00               | 0.00               | 0.00                           | 5,100,000.00        |
| 122 - Capital X Funds FY24 C    | -1,000,000.00            | -1,000,000.00           | 3,513.36           | 10,391.74          | 10,391.74                      | -1,010,391.74       |
| 149 - Grant-Tidelands FY24 T    | 80,000.00                | 2,129.50                | -7,072.25          | -7,072.25          | -77,870.50                     | 80,000.00           |
| 157 - Grant- GRPC - East Aloha  | 98,000.00                | 98,000.00               | 0.00               | -4,900.00          | 0.00                           | 98,000.00           |
| 162 - Grant-GOMESA FY22 -C      | 1,000,000.00             | 322,335.63              | -153,112.13        | -22,172.03         | -546,724.27                    | 869,059.90          |
| 164 - Grant - GCRF MDA FY2      | 0.00                     | -264,982.57             | 0.00               | -327,938.66        | -386,264.66                    | 121,282.09          |
| 165 - Grant-GOMESA FY23-K       | 1,800,000.00             | 1,365,868.51            | 0.00               | 121,094.83         | -236,199.70                    | 1,602,068.21        |
| 166 - Grant -RESTORE-MDEQ       | 0.00                     | -196,155.25             | 12,738.50          | 12,738.50          | -178,766.75                    | -17,388.50          |
| 168 - Grant-MS Outdoor MO       | 0.00                     | 0.00                    | 0.00               | 0.00               | 0.00                           | 0.00                |
| 190 - ARPA-American Rescue      | 0.00                     | 0.00                    | 832.53             | 2,431.02           | 2,431.02                       | -2,431.02           |
| 191 - Hancock County Match      | 0.00                     | -210,000.00             | 0.00               | 0.00               | -210,000.00                    | 0.00                |
| 302 - FY22 BOND ISSUE           | -84,875.00               | -184,428.82             | 217.56             | -73,953.14         | -141,108.14                    | -43,320.68          |
| 401 - SOLID WASTE FUND          | 19,336.72                | 19,336.72               | -23,364.25         | 70,818.08          | 70,818.08                      | -51,481.36          |
| <b>Total Surplus (Deficit):</b> | <b>5,927,240.76</b>      | <b>3,299,362.50</b>     | <b>-314,591.49</b> | <b>-427,608.12</b> | <b>-3,161,191.59</b>           |                     |

**CITY OF DIAMONDHEAD, MISSISSIPPI**  
**Financial Statements**  
**Coversheet to Monthly Budget Report**  
**For the Month Ended December 31, 2025**

**ALL FUNDS HIGHLIGHTS**

| <b>*Revenue:</b>                            |    | <u><b>Current Year</b></u> | <u><b>Prior Year</b></u> |
|---------------------------------------------|----|----------------------------|--------------------------|
| Total YTD Revenue                           | \$ | 1,251,071                  | \$ 2,955,867             |
| Total Budget                                | \$ | 23,800,277                 | \$ 28,980,182            |
| % Actual to Budget                          |    | 5.3%                       |                          |
| Current Month % to Fiscal Year              |    | 25.0%                      | 25.0%                    |
| <b>*Expenses YTD Activity:</b>              |    | <u><b>Current Year</b></u> | <u><b>Last Year</b></u>  |
| Total YTD Expenses Actual Activity          | \$ | 1,678,680                  | \$ 3,072,407             |
| Total YTD Expenses Activity w/ Encumbrances | \$ | 4,412,263                  | \$ 9,524,513             |
| Total Budget                                | \$ | 20,500,915                 | \$ 36,476,280            |
| % Actual to Budget                          |    | 8.2%                       |                          |
| % Actual w/ Encumbrances to Budget          |    | 21.5%                      |                          |
| Current Month % to Fiscal Year              |    | 25.0%                      | 25.0%                    |

\* Excludes Other Financing Sources and Uses

**Depository Account Balances as of: December 31, 2025**

|                              |           |                  |                              |           |                  |
|------------------------------|-----------|------------------|------------------------------|-----------|------------------|
| General Bank Acct:           | \$        | 3,721,187        | Unrestricted                 | \$        | 4,069,937        |
| Accounts Payable Clearing:   |           | 42,457           | Fiduciary Fund               |           | 47,414           |
| Payroll Clearing:            |           | 94,250           | Solid Waste                  |           | 226,114          |
| Contingency Operating Fund:  |           | 2,109,225        | Grant Funds                  |           | 1,063,860        |
| Cap Exp -Commercial District |           | 1,023,158        | MS Infrastructure            |           | 263,394          |
| Cap Exp - Police Unit        |           | 2,756            | Amer Rescue & F              |           | 234,990          |
|                              |           |                  | GO BONDS 2022                |           | 61,410           |
|                              |           |                  | Cap Exp -Commercial District |           | 1,023,158        |
|                              |           |                  | Cap Exp - Police Unit        |           | 2,756            |
| <b>TOTAL</b>                 | <b>\$</b> | <b>6,993,034</b> |                              | <b>\$</b> | <b>6,993,034</b> |

| <b>Fund Activity</b>                       | <b>YTD Actual</b>   | <b>YTD Actual w/<br/>Encumbrances</b> | <b>Total Current<br/>Budget</b> |
|--------------------------------------------|---------------------|---------------------------------------|---------------------------------|
| 001 - General Fund                         | \$ (233,258)        | \$ (1,348,003)                        | \$ (1,164,366)                  |
| 104 - MS Infrastructure Modernization Fund | \$ 2,724            | \$ 2,724                              | \$ (244,408)                    |
| 115 - Grant- Tidelands FY20 Rotten Bayou P | \$ -                | \$ (8,049)                            | \$ (8,049)                      |
| 118 - Grant-GRPC/MDOT West Aloha           | \$ -                | \$ (134,400)                          | \$ (334,400)                    |
| 119 - Grant-HUD-Community Develop          | \$ -                | \$ -                                  | \$ -                            |
| 122 - Capital X Funds FY24 Commere         | \$ 10,392           | \$ 10,392                             | \$ (1,000,000)                  |
| 121 - Grant - RESTORE-DEQ Canal I          | \$ -                | \$ -                                  | \$ 5,100,000                    |
| 120 - Capital X Funds FY24 Police Unit     | \$ 65               | \$ (1,593)                            | \$ 50,000                       |
| 149 - Grant-Tidelands FY24 Trail/ Mar      | \$ (7,072)          | \$ (77,871)                           | \$ 2,130                        |
| 157 - Grant- GRPC - East Aloha Impr        | \$ (4,900)          | \$ -                                  | \$ 98,000                       |
| 162 - Grant-GOMESA FY22 -Coon Branch P     | \$ (22,172)         | \$ (546,724)                          | \$ 322,336                      |
| 168 - Gant-MS Outdoor MOST FY23-           |                     |                                       |                                 |
| 164 - Grant - GCRF MDA FY23 Comn           | \$ (327,939)        | \$ (386,265)                          | \$ (264,983)                    |
| 165 - Grant-GOMESA FY23-Kome/Fairway/A     | \$ 121,095          | \$ (236,200)                          | \$ 1,365,869                    |
| 166 - Grant -RESTORE-MDEQ Jourdan Rive     | \$ 12,739           | \$ (178,767)                          | \$ (196,155)                    |
| 190 - ARPA-American Rescue & Recovery A    | \$ 2,431            | \$ 2,431                              | \$ -                            |
| 191 - Hancock County Match Bank Sti        | \$ -                | \$ (210,000)                          | \$ (210,000)                    |
| 401 - Solid Waste Fund                     | \$ 70,818           | \$ 70,818                             | \$ 19,337                       |
| <b>TOTAL Surplus (Deficit)</b>             | <b>\$ (375,077)</b> | <b>\$ (3,041,506)</b>                 | <b>\$ 3,535,309</b>             |