

**CITY OF DIAMONDHEAD, MISSISSIPPI**  
**Financial Statements**  
**Coversheet to Monthly Budget Report**  
**For the Month Ended April 30, 2023**

**ALL FUNDS HIGHLIGHTS**

<b>*Revenue:</b>		<u>Current Year</u>	<u>Prior Year</u>
	Total YTD Revenue	\$ 9,368,770	\$ 5,220,045
	Total Budget	\$ 19,526,777	\$ 16,986,867
	% Actual to Budget	48.0%	
	Current Month % to Fiscal Year	58.3%	58.3%
<b>*Expenses YTD Activity:</b>		<u>Current Year</u>	<u>Last Year</u>
	Total YTD Expenses Actual Activity	\$ 4,094,740	\$ 4,995,841
	Total YTD Expenses Activity w/ Encumbrances	\$ 5,259,826	\$ 6,824,536
	Total Budget	\$ 21,149,433	\$ 20,001,668
	% Actual to Budget	19.4%	
	% Actual w/ Encumbrances to Budget	24.9%	
	Current Month % to Fiscal Year	58.3%	58.3%

\* Excludes Other Financing Sources and Uses

**Depository Account Balances as of: April 30, 2023**

General Bank Acct:	\$ 9,742,865	Unrestricted	\$ 5,782,345
Accounts Payable Clearing:	17,113	Fiduciary Fund	22,237
Payroll Clearing:	78,360	Solid Waste	226,699
Contingency Operating Fund:	2,090,219	Grant Funds	1,142,521
Fire Department Fund:		MS Infrastructure	364,906
		Amer Rescue & F	78,360
		GO BONDS 2022	4,311,489
<b>TOTAL</b>	<b>\$ 11,928,557</b>		<b>\$ 11,928,557</b>

<b>Fund Activity</b>	<u>YTD Actual</u>	<u>YTD Actual w/ Encumbrances</u>	<u>Total Current Budget</u>
001 - General Fund	\$ 1,308,521	\$ 846,513	\$ (968,727)
104 - MS Infrastructure Modification Fund	\$ 37,629	\$ 231,594	\$ -
113 - Grant - GRPC Multi Modal Path	\$ -	\$ -	\$ -
115 - Grant- Tidelands FY20 Rotten Bayou P	\$ (7,465)	\$ -	\$ -
117 - Grant- MDA-SMLP East Aloha Improve	\$ (29,750)	\$ 4,247	\$ (527)
156 - Grant- GCRF-MDA FY2020 Commercial	\$ (73,515)	\$ (7,425)	\$ -
157 - Grant- GRPC - East Aloha Improvemer	\$ -	\$ -	\$ -
158 - Grant - Tidelands FY21/22 Noma Drive	\$ (30,556)	\$ -	\$ -
159 - Grant - GOMESA Marsh Erosion Preve	\$ (107,234)	\$ (586,322)	
160 - Grant - DMR - Twin Lakes Pier/Boardw	\$ (21,250)	\$ -	\$ -
161 - Grant - GCRF-MDA FY2021 COMMERC	\$ -	\$ -	\$ (400,000)
163 - Grant - GCRF-MDA FY22 Noma Drive	\$ -	\$ -	\$ -
190 - American Rescue & Recovery Act	\$ (149,566)	\$ (211,357)	\$ (149,813)
302 - FY22 BOND ISSUE	\$ 4,311,489	\$ 4,087,818	\$ -
401 - Solid Waste Fund	\$ 35,727	\$ 35,727	\$ (103,590)
<b>TOTAL Surplus (Deficit)</b>	<b>\$ 5,274,030</b>	<b>\$ 4,400,794</b>	<b>\$ (1,622,657)</b>



City of Diamondhead, MS

# Budget Report Group Summary

For Fiscal: 2022-2023 Period Ending: 04/30/2023

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 001 - GENERAL FUND</b>							
20 - TAXES	3,068,500.00	3,068,500.00	101,626.87	2,632,426.20	0.00	-436,073.80	14.21 %
22 - LICENSES AND PERMITS	470,750.00	470,750.00	75,689.12	312,015.00	0.00	-158,735.00	33.72 %
23 - INTERGOVERNMENTAL REVENUES	1,502,700.00	1,502,700.00	92,553.05	1,138,563.63	0.00	-364,136.37	24.23 %
28 - CHARGES FOR GOVERNMENTAL SERVICES	500.00	500.00	100.00	1,236.38	0.00	736.38	147.28 %
33 - FINES & FORFEITS	35,000.00	35,000.00	1,335.50	12,049.00	0.00	-22,951.00	65.57 %
34 - MISCELLANEOUS REVENUE	40,700.00	40,700.00	7,663.39	102,828.63	0.00	62,128.63	152.65 %
40 - PERSONNEL SERVICES	1,745,749.36	1,624,626.36	102,152.97	715,739.15	0.00	908,887.21	55.94 %
50 - SUPPLIES	288,350.00	289,353.60	20,009.49	115,382.00	-1,593.54	175,565.14	60.67 %
60 - CONTRACTUAL SERVICES	2,285,441.00	2,892,663.65	193,529.55	1,432,061.81	604,307.51	856,294.33	29.60 %
70 - GRANTS, SUBSIDIES AND ALLOCATIONS	52,800.00	60,300.00	0.00	57,300.00	0.00	3,000.00	4.98 %
80 - DEBT SERVICE	184,449.99	184,449.99	475.00	70,077.03	0.00	114,372.96	62.01 %
90 - CAPITAL OUTLAY	412,000.00	635,483.05	174,754.13	596,035.26	-160,576.76	200,024.55	31.48 %
95 - INTERFUND TRANSFERS OUT	400,000.00	400,000.00	0.00	0.00	0.00	400,000.00	100.00 %
<b>Fund: 001 - GENERAL FUND Surplus (Deficit):</b>	<b>-250,640.35</b>	<b>-968,726.65</b>	<b>-211,953.21</b>	<b>1,212,523.59</b>	<b>-442,137.21</b>	<b>1,739,113.03</b>	<b>179.53 %</b>
<b>Fund: 104 - MS Infrastructure Modification Fund</b>							
23 - INTERGOVERNMENTAL REVENUES	400,000.00	400,000.00	0.00	265,596.68	0.00	-134,403.32	33.60 %
34 - MISCELLANEOUS REVENUE	125.00	125.00	1,283.04	6,735.74	0.00	6,610.74	-5,288.59 %
60 - CONTRACTUAL SERVICES	0.00	0.00	0.00	18,537.50	-18,537.50	0.00	0.00 %
80 - DEBT SERVICE	400,125.00	400,125.00	0.00	40,738.75	0.00	359,386.25	89.82 %
90 - CAPITAL OUTLAY	0.00	0.00	0.00	175,427.05	-175,427.05	0.00	0.00 %
<b>Fund: 104 - MS Infrastructure Modification Fund Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>1,283.04</b>	<b>37,629.12</b>	<b>193,964.55</b>	<b>231,593.67</b>	<b>0.00 %</b>
<b>Fund: 113 - Grant - GRPC Multi Modal Path</b>							
23 - INTERGOVERNMENTAL REVENUES	80,000.00	80,000.00	0.00	0.00	0.00	-80,000.00	100.00 %
90 - CAPITAL OUTLAY	80,000.00	80,000.00	0.00	0.00	0.00	80,000.00	100.00 %
<b>Fund: 113 - Grant - GRPC Multi Modal Path Surplus (Deficit):</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>0.00 %</b>
<b>Fund: 115 - Grant- Tidelands FY20 Rotten Bayou Public Access</b>							
23 - INTERGOVERNMENTAL REVENUES	556,878.94	556,878.94	0.00	0.00	0.00	-556,878.94	100.00 %
60 - CONTRACTUAL SERVICES	42,402.00	42,402.00	0.00	7,465.00	-7,465.00	42,402.00	100.00 %
90 - CAPITAL OUTLAY	514,476.94	514,476.94	0.00	0.00	0.00	514,476.94	100.00 %
<b>Fund: 115 - Grant- Tidelands FY20 Rotten Bayou Public Access Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-7,465.00</b>	<b>7,465.00</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Fund: 117 - Grant- MDA-SMLP East Aloha Improvement</b>							
60 - CONTRACTUAL SERVICES	0.00	526.81	0.00	-4,247.26	0.00	4,774.07	906.22 %

Budget Report

For Fiscal: 2022-2023 Period Ending: 04/30/2023

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
90 - CAPITAL OUTLAY	0.00	0.00	0.00	33,997.31	-33,997.32	0.01	0.00 %
<b>Fund: 117 - Grant- MDA-SMLP East Aloha Improvement Total:</b>	<b>0.00</b>	<b>526.81</b>	<b>0.00</b>	<b>29,750.05</b>	<b>-33,997.32</b>	<b>4,774.08</b>	<b>906.22 %</b>
<b>Fund: 156 - Grant- GCRF-MDA FY2020 Commercial District</b>							
23 - INTERGOVERNMENTAL REVENUES	1,850,000.00	1,850,000.00	0.00	0.00	0.00	-1,850,000.00	100.00 %
60 - CONTRACTUAL SERVICES	300,000.00	300,000.00	0.00	73,515.45	-66,090.45	292,575.00	97.53 %
90 - CAPITAL OUTLAY	1,550,000.00	1,550,000.00	0.00	0.00	0.00	1,550,000.00	100.00 %
<b>Fund: 156 - Grant- GCRF-MDA FY2020 Commercial District Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-73,515.45</b>	<b>66,090.45</b>	<b>-7,425.00</b>	<b>0.00 %</b>
<b>Fund: 157 - Grant- GRPC - East Aloha Improvements Phase 2</b>							
23 - INTERGOVERNMENTAL REVENUES	490,000.00	490,000.00	0.00	0.00	0.00	-490,000.00	100.00 %
90 - CAPITAL OUTLAY	490,000.00	490,000.00	0.00	0.00	0.00	490,000.00	100.00 %
<b>Fund: 157 - Grant- GRPC - East Aloha Improvements Phase 2 Surplus (Deficit):</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>0.00 %</b>
<b>Fund: 158 - Grant - Tidelands FY21/22 Noma Drive Public Access</b>							
23 - INTERGOVERNMENTAL REVENUES	726,872.59	726,872.59	0.00	0.00	0.00	-726,872.59	100.00 %
60 - CONTRACTUAL SERVICES	46,872.59	46,872.59	0.00	30,555.61	-30,555.61	46,872.59	100.00 %
90 - CAPITAL OUTLAY	680,000.00	680,000.00	0.00	0.00	0.00	680,000.00	100.00 %
<b>Fund: 158 - Grant - Tidelands FY21/22 Noma Drive Public Access Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-30,555.61</b>	<b>30,555.61</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Fund: 159 - Grant - GOMESA Marsh Erosion Prevention</b>							
23 - INTERGOVERNMENTAL REVENUES	495,000.00	495,000.00	0.00	0.00	0.00	-495,000.00	100.00 %
60 - CONTRACTUAL SERVICES	495,000.00	495,000.00	16,322.50	16,322.50	-9,322.50	488,000.00	98.59 %
90 - CAPITAL OUTLAY	0.00	0.00	100,233.55	100,233.55	479,088.45	-579,322.00	0.00 %
<b>Fund: 159 - Grant - GOMESA Marsh Erosion Prevention Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-116,556.05</b>	<b>-116,556.05</b>	<b>-469,765.95</b>	<b>-586,322.00</b>	<b>0.00 %</b>
<b>Fund: 160 - Grant - DMR - Twin Lakes Pier/Boardwalk</b>							
23 - INTERGOVERNMENTAL REVENUES	149,000.00	149,000.00	0.00	0.00	0.00	-149,000.00	100.00 %
60 - CONTRACTUAL SERVICES	28,750.00	28,750.00	0.00	21,250.00	-21,250.00	28,750.00	100.00 %
90 - CAPITAL OUTLAY	120,250.00	120,250.00	0.00	0.00	0.00	120,250.00	100.00 %
<b>Fund: 160 - Grant - DMR - Twin Lakes Pier/Boardwalk Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-21,250.00</b>	<b>21,250.00</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Fund: 161 - Grant - GCRF-MDA FY2021 COMMERCIAL DISTRICT</b>							
23 - INTERGOVERNMENTAL REVENUES	2,000,000.00	2,000,000.00	0.00	0.00	0.00	-2,000,000.00	100.00 %
60 - CONTRACTUAL SERVICES	370,000.00	370,000.00	0.00	0.00	0.00	370,000.00	100.00 %
90 - CAPITAL OUTLAY	2,030,000.00	2,030,000.00	0.00	0.00	0.00	2,030,000.00	100.00 %
<b>Fund: 161 - Grant - GCRF-MDA FY2021 COMMERCIAL DISTRICT Surplus (Deficit):</b>	<b>-400,000.00</b>	<b>-400,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>100.00 %</b>
<b>Fund: 162 - Grant-GOMESA FY22 -Coon Branch Projects</b>							
60 - CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	291,850.00	-291,850.00	0.00 %
<b>Fund: 162 - Grant-GOMESA FY22 -Coon Branch Projects Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>291,850.00</b>	<b>-291,850.00</b>	<b>0.00 %</b>
<b>Fund: 190 - American Rescue &amp; Recovery Act</b>							
23 - INTERGOVERNMENTAL REVENUES	2,000,000.00	2,000,000.00	0.00	0.00	0.00	-2,000,000.00	100.00 %
34 - MISCELLANEOUS REVENUE	500.00	500.00	5,277.89	36,583.72	0.00	36,083.72	-7,216.74 %
60 - CONTRACTUAL SERVICES	60,010.00	209,823.37	904.10	107,905.95	54,337.02	47,580.40	22.68 %

**Budget Report**

For Fiscal: 2022-2023 Period Ending: 04/30/2023

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
90 - CAPITAL OUTLAY	1,940,490.00	1,940,490.00	0.00	85,697.91	0.00	1,854,792.09	95.58 %
<b>Fund: 190 - American Rescue &amp; Recovery Act Surplus (Deficit):</b>	<b>0.00</b>	<b>-149,813.37</b>	<b>4,373.79</b>	<b>-157,020.14</b>	<b>-54,337.02</b>	<b>-61,543.79</b>	<b>-41.08 %</b>
<b>Fund: 302 - FY22 BOND ISSUE</b>							
34 - MISCELLANEOUS REVENUE	40,000.00	40,000.00	22,380.54	99,537.01	0.00	59,537.01	-148.84 %
39 - NON REVENUE RECEIPTS	5,000,000.00	5,000,000.00	0.00	4,337,890.50	0.00	-662,109.50	13.24 %
60 - CONTRACTUAL SERVICES	290,000.00	639,610.00	51,056.25	125,938.75	223,671.25	290,000.00	45.34 %
90 - CAPITAL OUTLAY	4,750,000.00	4,400,390.00	0.00	0.00	0.00	4,400,390.00	100.00 %
<b>Fund: 302 - FY22 BOND ISSUE Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-28,675.71</b>	<b>4,311,488.76</b>	<b>-223,671.25</b>	<b>4,087,817.51</b>	<b>0.00 %</b>
<b>Fund: 401 - SOLID WASTE FUND</b>							
28 - CHARGES FOR GOVERNMENTAL SERVICES	620,000.00	620,000.00	23,500.54	417,646.28	0.00	-202,353.72	32.64 %
34 - MISCELLANEOUS REVENUE	250.00	250.00	797.75	5,661.38	0.00	5,411.38	-2,164.55 %
60 - CONTRACTUAL SERVICES	723,840.00	723,840.00	705.02	387,580.77	0.00	336,259.23	46.45 %
<b>Fund: 401 - SOLID WASTE FUND Surplus (Deficit):</b>	<b>-103,590.00</b>	<b>-103,590.00</b>	<b>23,593.27</b>	<b>35,726.89</b>	<b>0.00</b>	<b>139,316.89</b>	<b>134.49 %</b>
<b>Report Surplus (Deficit):</b>	<b>-754,230.35</b>	<b>-1,622,656.83</b>	<b>-327,934.87</b>	<b>5,161,256.06</b>	<b>-1,128,438.50</b>	<b>5,655,474.39</b>	<b>348.53 %</b>

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
001 - GENERAL FUND	-250,640.35	-968,726.65	-211,953.21	1,212,523.59	-442,137.21	1,739,113.03
104 - MS Infrastructure Modifica	0.00	0.00	1,283.04	37,629.12	193,964.55	231,593.67
113 - Grant - GRPC Multi Modal I	0.00	0.00	0.00	0.00	0.00	0.00
115 - Grant- Tidelands FY20 Rott	0.00	0.00	0.00	-7,465.00	7,465.00	0.00
117 - Grant- MDA-SMLP East Alo	0.00	-526.81	0.00	-29,750.05	33,997.32	4,774.08
156 - Grant- GCRF-MDA FY2020	0.00	0.00	0.00	-73,515.45	66,090.45	-7,425.00
157 - Grant- GRPC - East Aloha Ir	0.00	0.00	0.00	0.00	0.00	0.00
158 - Grant - Tidelands FY21/22 I	0.00	0.00	0.00	-30,555.61	30,555.61	0.00
159 - Grant - GOMESA Marsh Erc	0.00	0.00	-116,556.05	-116,556.05	-469,765.95	-586,322.00
160 - Grant - DMR - Twin Lakes P	0.00	0.00	0.00	-21,250.00	21,250.00	0.00
161 - Grant - GCRF-MDA FY2021	-400,000.00	-400,000.00	0.00	0.00	0.00	400,000.00
162 - Grant-GOMESA FY22 - Coor	0.00	0.00	0.00	0.00	-291,850.00	-291,850.00
190 - American Rescue & Recove	0.00	-149,813.37	4,373.79	-157,020.14	-54,337.02	-61,543.79
302 - FY22 BOND ISSUE	0.00	0.00	-28,675.71	4,311,488.76	-223,671.25	4,087,817.51
401 - SOLID WASTE FUND	-103,590.00	-103,590.00	23,593.27	35,726.89	0.00	139,316.89
<b>Report Surplus (Deficit):</b>	<b>-754,230.35</b>	<b>-1,622,656.83</b>	<b>-327,934.87</b>	<b>5,161,256.06</b>	<b>-1,128,438.50</b>	<b>5,655,474.39</b>