

CITY OF DIAMONDHEAD, MISSISSIPPI
Financial Statements
Coversheet to Monthly Budget Report
For the Month Ended January 31, 2023

ALL FUNDS HIGHLIGHTS

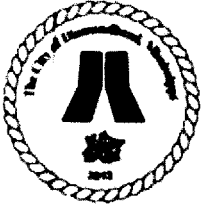
| *Revenue: | | <u>Current Year</u> | <u>Prior Year</u> |
|--------------------------------|---|---------------------|-------------------|
| | Total YTD Revenue | \$ 6,834,226 | \$ 2,990,121 |
| | Total Budget | \$ 19,526,777 | \$ - |
| | % Actual to Budget | 35.0% | |
| | Current Month % to Fiscal Year | 33.3% | 33.3% |
| *Expenses YTD Activity: | | <u>Current Year</u> | <u>Last Year</u> |
| | Total YTD Expenses Actual Activity | \$ 2,251,445 | \$ 3,361,653 |
| | Total YTD Expenses Activity w/ Encumbrances | \$ 2,884,963 | \$ 5,168,045 |
| | Total Budget | \$ 20,568,226 | \$ - |
| | % Actual to Budget | 10.9% | |
| | % Actual w/ Encumbrances to Budget | 14.0% | |
| | Current Month % to Fiscal Year | 33.3% | 33.3% |

* Excludes Other Financing Sources and Uses

Depository Account Balances as of: January 31, 2023

| | | | |
|-----------------------------|----------------------|-------------------|----------------------|
| General Bank Acct: | \$ 9,186,025 | Unrestricted | \$ 5,109,694 |
| Accounts Payable Clearing: | 26,832 | Fiduciary Fund | 13,471 |
| Payroll Clearing: | 31,170 | Solid Waste | 227,134 |
| Contingency Operating Fund: | 2,068,189 | Grant Funds | 1,191,925 |
| Fire Department Fund: | | MS Infrastructure | 361,995 |
| | | Amer Rescue & F | 31,170 |
| | | GO BONDS 2022 | 4,376,827 |
| TOTAL | \$ 11,312,216 | | \$ 11,312,216 |

| Fund Activity | <u>YTD Actual</u> | <u>YTD Actual w/ Encumbrances</u> | <u>Total Current Budget</u> |
|--|---------------------|---------------------------------------|---------------------------------|
| 001 - General Fund | \$ 287,142 | \$ (188,743) | \$ (387,519) |
| 104 - MS Infrastructure Modification Fur | \$ 33,559 | \$ 227,524 | \$ - |
| 113 - Grant - GRPC Multi Modal Path | \$ - | \$ - | \$ - |
| 115 - Grant- Tidelands FY20 Rotten Ba | \$ (1,673) | \$ - | \$ - |
| 117 - Grant- MDA-SMLP East Aloha Im | \$ (33,997) | \$ (527) | \$ (527) |
| 156 - Grant- GCRF-MDA FY2021 Comr | \$ (11,737) | \$ (7,425) | \$ - |
| 157 - Grant- GRPC - East Aloha Improv | \$ - | \$ - | \$ - |
| 158 - Grant - Tidelands FY21/22 Noma | \$ (20,114) | \$ - | \$ - |
| 159 - Grant - GOMESA Marsh Erosion I | \$ - | \$ - | \$ - |
| 160 - Grant - DMR - Twin Lakes Pier/Bc | \$ (6,250) | \$ - | \$ - |
| 161 - Grant - GCRF-MDA FY2022 COM | \$ - | \$ - | \$ (400,000) |
| 190 - American Rescue & Recovery Act | \$ (63,948) | \$ (131,755) | \$ (149,813) |
| 302 - FY22 BOND ISSUE | \$ 4,381,528 | \$ 4,031,918 | \$ - |
| 401 - Solid Waste Fund | \$ 18,271 | \$ 18,271 | \$ (103,590) |
| TOTAL Surplus (Deficit) | \$ 4,582,781 | \$ 3,949,263 | \$ (1,041,449) |



Income Statement Group Summary

For Fiscal: 2022-2023 Period Ending: 01/31/2023

| Category | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | YTD Activity + Encumbrances | Budget Remaining |
|---|--------------------------|-------------------------|-------------------|-------------------|--------------------------------|---------------------|
| Fund: 001 - GENERAL FUND | | | | | | |
| 20 - TAXES | 3,068,500.00 | 3,068,500.00 | 1,101,346.03 | 1,316,534.02 | 1,316,534.02 | 1,751,965.98 |
| 22 - LICENSES AND PERMITS | 470,750.00 | 470,750.00 | 72,735.85 | 191,386.74 | 191,386.74 | 279,363.26 |
| 23 - INTERGOVERNMENTAL REVENUES | 1,502,700.00 | 1,502,700.00 | 125,762.72 | 384,116.64 | 384,116.64 | 1,118,583.36 |
| 28 - CHARGES FOR GOVERNMENTAL SERVICES | 500.00 | 500.00 | 200.00 | 936.38 | 936.38 | -436.38 |
| 33 - FINES & FORFEITS | 35,000.00 | 35,000.00 | 1,784.00 | 7,285.25 | 7,285.25 | 27,714.75 |
| 34 - MISCELLANEOUS REVENUE | 40,700.00 | 40,700.00 | 19,726.83 | 45,479.29 | 45,479.29 | -4,779.29 |
| 40 - PERSONNEL SERVICES | 1,745,749.36 | 1,745,749.36 | 102,888.17 | 414,907.87 | 414,907.87 | 1,330,841.49 |
| 50 - SUPPLIES | 288,350.00 | 289,353.60 | 14,988.93 | 56,292.05 | 61,001.37 | 228,352.23 |
| 60 - CONTRACTUAL SERVICES | 2,285,441.00 | 2,391,693.65 | 206,350.41 | 733,157.66 | 1,384,654.12 | 1,007,039.53 |
| 70 - GRANTS, SUBSIDIES AND ALLOCATIONS | 52,800.00 | 52,800.00 | 0.00 | 51,300.00 | 56,300.00 | -3,500.00 |
| 80 - DEBT SERVICE | 184,449.99 | 184,449.99 | 475.00 | 68,652.03 | 68,652.03 | 115,797.96 |
| 90 - CAPITAL OUTLAY | 412,000.00 | 441,622.44 | 0.00 | 334,286.95 | 148,965.55 | 292,656.89 |
| 95 - INTERFUND TRANSFERS OUT | 400,000.00 | 400,000.00 | 0.00 | 0.00 | 0.00 | 400,000.00 |
| Fund: 001 - GENERAL FUND Surplus (Deficit): | -250,640.35 | -387,519.04 | 996,852.92 | 287,141.76 | -188,742.62 | -198,776.42 |
| Fund: 104 - MS Infrastructure Modification Fund | | | | | | |
| 23 - INTERGOVERNMENTAL REVENUES | 400,000.00 | 400,000.00 | 265,596.68 | 265,596.68 | 265,596.68 | 134,403.32 |
| 34 - MISCELLANEOUS REVENUE | 125.00 | 125.00 | 501.77 | 2,665.71 | 2,665.71 | -2,540.71 |
| 60 - CONTRACTUAL SERVICES | 0.00 | 0.00 | 825.00 | 18,537.50 | 0.00 | 0.00 |
| 80 - DEBT SERVICE | 400,125.00 | 400,125.00 | 40,738.75 | 40,738.75 | 40,738.75 | 359,386.25 |
| 90 - CAPITAL OUTLAY | 0.00 | 0.00 | 0.00 | 175,427.05 | 0.00 | 0.00 |
| Fund: 104 - MS Infrastructure Modification Fund Surplus (Deficit): | 0.00 | 0.00 | 224,534.70 | 33,559.09 | 227,523.64 | -227,523.64 |
| Fund: 113 - Grant - GRPC Multi Modal Path | | | | | | |
| 23 - INTERGOVERNMENTAL REVENUES | 80,000.00 | 80,000.00 | 0.00 | 0.00 | 0.00 | 80,000.00 |
| 90 - CAPITAL OUTLAY | 80,000.00 | 80,000.00 | 0.00 | 0.00 | 0.00 | 80,000.00 |
| Fund: 113 - Grant - GRPC Multi Modal Path Surplus (Deficit): | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund: 115 - Grant- Tideland FY20 Rotten Bayou Public Access | | | | | | |
| 23 - INTERGOVERNMENTAL REVENUES | 556,878.94 | 556,878.94 | 0.00 | 0.00 | 0.00 | 556,878.94 |
| 60 - CONTRACTUAL SERVICES | 42,402.00 | 42,402.00 | 0.00 | 1,672.50 | 0.00 | 42,402.00 |
| 90 - CAPITAL OUTLAY | 514,476.94 | 514,476.94 | 0.00 | 0.00 | 0.00 | 514,476.94 |
| Fund: 115 - Grant- Tideland FY20 Rotten Bayou Public Access Surp | 0.00 | 0.00 | 0.00 | -1,672.50 | 0.00 | 0.00 |
| Fund: 117 - Grant- MDA-SMLP East Aloha Improvement | | | | | | |
| 60 - CONTRACTUAL SERVICES | 0.00 | 526.81 | 0.00 | 0.00 | 526.81 | 0.00 |
| 90 - CAPITAL OUTLAY | 0.00 | 0.00 | 27,958.73 | 33,997.31 | -0.01 | 0.01 |
| Fund: 117 - Grant- MDA-SMLP East Aloha Improvement Total: | 0.00 | 526.81 | 27,958.73 | 33,997.31 | 526.80 | 0.01 |
| Fund: 156 - Grant- GCRF-MDA FY2021 Commercial District | | | | | | |
| 23 - INTERGOVERNMENTAL REVENUES | 1,850,000.00 | 1,850,000.00 | 0.00 | 0.00 | 0.00 | 1,850,000.00 |
| 60 - CONTRACTUAL SERVICES | 300,000.00 | 300,000.00 | 0.00 | 11,737.25 | 7,425.00 | 292,575.00 |
| 90 - CAPITAL OUTLAY | 1,550,000.00 | 1,550,000.00 | 0.00 | 0.00 | 0.00 | 1,550,000.00 |
| Fund: 156 - Grant- GCRF-MDA FY2021 Commercial District Surplus | 0.00 | 0.00 | 0.00 | -11,737.25 | -7,425.00 | 7,425.00 |
| 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 |
| 90 - CAPITAL OUTLAY | 490,000.00 | 490,000.00 | 0.00 | 0.00 | 0.00 | 490,000.00 |
| Fund: 157 - Grant- GRPC - East Aloha Improvements Phase 2 Surp | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund: 158 - Grant - Tideland FY21/22 Noma Drive Public Access | | | | | | |
| 23 - INTERGOVERNMENTAL REVENUES | 726,872.59 | 726,872.59 | 0.00 | 0.00 | 0.00 | 726,872.59 |
| 60 - CONTRACTUAL SERVICES | 46,872.59 | 46,872.59 | 5,903.00 | 20,114.11 | 0.00 | 46,872.59 |
| 90 - CAPITAL OUTLAY | 680,000.00 | 680,000.00 | 0.00 | 0.00 | 0.00 | 680,000.00 |
| Fund: 158 - Grant - Tideland FY21/22 Noma Drive Public Access S | 0.00 | 0.00 | -5,903.00 | -20,114.11 | 0.00 | 0.00 |
| Fund: 159 - Grant - GOMESA Marsh Erosion Prevention | | | | | | |
| 23 - INTERGOVERNMENTAL REVENUES | 495,000.00 | 495,000.00 | 0.00 | 0.00 | 0.00 | 495,000.00 |

Income Statement

For Fiscal: 2022-2023 Period Ending: 01/31/2023

| Category | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | YTD Activity + Encumbrances | Budget Remaining |
|---|--------------------------|-------------------------|---------------------|---------------------|--------------------------------|----------------------|
| 60 - CONTRACTUAL SERVICES | 495,000.00 | 495,000.00 | 0.00 | 0.00 | 0.00 | 495,000.00 |
| Fund: 159 - Grant - GOMESA Marsh Erosion Prevention Surplus (D) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund: 160 - Grant - DMR - Twin Lakes Pier/Boardwalk | | | | | | |
| 23 - INTERGOVERNMENTAL REVENUES | 149,000.00 | 149,000.00 | 0.00 | 0.00 | 0.00 | 149,000.00 |
| 60 - CONTRACTUAL SERVICES | 28,750.00 | 28,750.00 | 0.00 | 6,250.00 | 0.00 | 28,750.00 |
| 90 - CAPITAL OUTLAY | 120,250.00 | 120,250.00 | 0.00 | 0.00 | 0.00 | 120,250.00 |
| Fund: 160 - Grant - DMR - Twin Lakes Pier/Boardwalk Surplus (Defi) | 0.00 | 0.00 | 0.00 | -6,250.00 | 0.00 | 0.00 |
| Fund: 161 - Grant - GCRF-MDA FY2022 COMMERCIAL DISTRICT | | | | | | |
| 23 - INTERGOVERNMENTAL REVENUES | 2,000,000.00 | 2,000,000.00 | 0.00 | 0.00 | 0.00 | 2,000,000.00 |
| 60 - CONTRACTUAL SERVICES | 370,000.00 | 370,000.00 | 0.00 | 0.00 | 0.00 | 370,000.00 |
| 90 - CAPITAL OUTLAY | 2,030,000.00 | 2,030,000.00 | 0.00 | 0.00 | 0.00 | 2,030,000.00 |
| Fund: 161 - Grant - GCRF-MDA FY2022 COMMERCIAL DISTRICT Sur | -400,000.00 | -400,000.00 | 0.00 | 0.00 | 0.00 | -400,000.00 |
| Fund: 190 - American Rescue & Recovery Act | | | | | | |
| 23 - INTERGOVERNMENTAL REVENUES | 2,000,000.00 | 2,000,000.00 | 0.00 | 0.00 | 0.00 | 2,000,000.00 |
| 34 - MISCELLANEOUS REVENUE | 500.00 | 500.00 | 5,818.71 | 19,896.01 | 19,896.01 | -19,396.01 |
| 60 - CONTRACTUAL SERVICES | 60,010.00 | 209,823.37 | 42,638.95 | 83,844.05 | 151,650.87 | 58,172.50 |
| 90 - CAPITAL OUTLAY | 1,940,490.00 | 1,940,490.00 | 0.00 | 0.00 | 0.00 | 1,940,490.00 |
| Fund: 190 - American Rescue & Recovery Act Surplus (Deficit): | 0.00 | -149,813.37 | -36,820.24 | -63,948.04 | -131,754.86 | -18,058.51 |
| Fund: 302 - FY22 BOND ISSUE | | | | | | |
| 34 - MISCELLANEOUS REVENUE | 40,000.00 | 40,000.00 | 16,070.89 | 43,637.55 | 43,637.55 | -3,637.55 |
| 39 - NON REVENUE RECEIPTS | 5,000,000.00 | 5,000,000.00 | 0.00 | 4,337,890.50 | 4,337,890.50 | 662,109.50 |
| 60 - CONTRACTUAL SERVICES | 290,000.00 | 290,000.00 | 0.00 | 0.00 | 0.00 | 290,000.00 |
| 90 - CAPITAL OUTLAY | 4,750,000.00 | 4,750,000.00 | 0.00 | 0.00 | 349,610.00 | 4,400,390.00 |
| Fund: 302 - FY22 BOND ISSUE Surplus (Deficit): | 0.00 | 0.00 | 16,070.89 | 4,381,528.05 | 4,031,918.05 | -4,031,918.05 |
| Fund: 401 - SOLID WASTE FUND | | | | | | |
| 28 - CHARGES FOR GOVERNMENTAL SERVICES | 620,000.00 | 620,000.00 | 23,038.86 | 216,122.52 | 216,122.52 | 403,877.48 |
| 34 - MISCELLANEOUS REVENUE | 250.00 | 250.00 | 751.04 | 2,678.45 | 2,678.45 | -2,428.45 |
| 60 - CONTRACTUAL SERVICES | 723,840.00 | 723,840.00 | 671.03 | 200,530.14 | 200,530.14 | 523,309.86 |
| Fund: 401 - SOLID WASTE FUND Surplus (Deficit): | -103,590.00 | -103,590.00 | 23,118.87 | 18,270.83 | 18,270.83 | -121,860.83 |
| Total Surplus (Deficit): | -754,230.35 | -1,041,449.22 | 1,189,895.41 | 4,582,780.52 | 3,949,263.24 | |

Fund Summary

| Fund | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | YTD Activity + Encumbrances | Budget Remaining |
|---------------------------------|--------------------------|-------------------------|---------------------|---------------------|--------------------------------|---------------------|
| 001 - GENERAL FUND | -250,640.35 | -387,519.04 | 996,852.92 | 287,141.76 | -188,742.62 | -198,776.42 |
| 104 - MS Infrastructure Modi | 0.00 | 0.00 | 224,534.70 | 33,559.09 | 227,523.64 | -227,523.64 |
| 113 - Grant - GRPC Multi Mo | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 115 - Grant- Tidelands FY20 | 0.00 | 0.00 | 0.00 | -1,672.50 | 0.00 | 0.00 |
| 117 - Grant- MDA-SMLP East | 0.00 | -526.81 | -27,958.73 | -33,997.31 | -526.80 | -0.01 |
| 156 - Grant- GCRF-MDA FY20 | 0.00 | 0.00 | 0.00 | -11,737.25 | -7,425.00 | 7,425.00 |
| 157 - Grant- GRPC - East Aloh | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 158 - Grant - Tidelands FY21/ | 0.00 | 0.00 | -5,903.00 | -20,114.11 | 0.00 | 0.00 |
| 159 - Grant - GOMESA Marsh | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 160 - Grant - DMR - Twin Lak | 0.00 | 0.00 | 0.00 | -6,250.00 | 0.00 | 0.00 |
| 161 - Grant - GCRF-MDA FY2 | -400,000.00 | -400,000.00 | 0.00 | 0.00 | 0.00 | -400,000.00 |
| 190 - American Rescue & Rec | 0.00 | -149,813.37 | -36,820.24 | -63,948.04 | -131,754.86 | -18,058.51 |
| 302 - FY22 BOND ISSUE | 0.00 | 0.00 | 16,070.89 | 4,381,528.05 | 4,031,918.05 | -4,031,918.05 |
| 401 - SOLID WASTE FUND | -103,590.00 | -103,590.00 | 23,118.87 | 18,270.83 | 18,270.83 | -121,860.83 |
| Total Surplus (Deficit): | -754,230.35 | -1,041,449.22 | 1,189,895.41 | 4,582,780.52 | 3,949,263.24 | |