



**CITY OF PASCAGOULA**  
**Cash Analysis and**  
**Revenues & Expenditures Report**  
**(Budget to Actual)**  
**For Two Months Ended**  
**November 30, 2020**

**CITY OF PASCAGOULA**  
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**As of November 30, 2020**

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# CITY OF PASCAGOULA

## Analysis of Cash

### November 30, 2020

<b>Bank Accounts:</b>	<u>Reconciled Balance</u>		
Pooled City Depository	10,708,355		
Cash The First Gas System Sale	2,906,719		
Cash The First Ad Valorem	1,488		
Cash The First - Infrastructure	<u>1,620,228</u>		
<b>Cash Accounted For In Pooled Fund</b>	<u>15,236,790</u>		
Cash The First-Municipal Court		28,344	
Cash - Payroll Account		557	
The First Payroll Cash In Bank		110,719	
Cash The First-SMMET Operating		10,550	
Cash The First-SMMET Holding		545	
Pascagoula Bonds		<u>629,700</u>	
<b>Cash Accounted For In Other Bank Accounts</b>		<u>780,415</u>	
<b>Total Cash in Bank Accounts</b>			<u>\$ 16,017,205</u>

<b>Budgeted Funds:</b>	<u>In Pooled Cash Account</u>	<u>Other Bank Accounts</u>	<u>Total in Fund</u>
<i>General Fund</i>			
General Fund	\$ (11,945,028)	\$ 28,344	\$ (11,916,684)
Payroll Clearing Fund	110,718	111,276	221,994
<b>General Fund as Presented</b>	<u>\$ (11,834,310)</u>	<u>\$ 139,620</u>	<u>\$ (11,694,690)</u>
<i>Special Revenue Funds</i>			
Special Tax Fund	1,472,436	-	1,472,436
Infrastructure Modernization Act Tax Fund	146,087.00	-	146,087
Forfeiture & Seizure Fund	396,746	-	396,746
Fire Insurance Rebate Fund	351,404	-	351,404
Inner Harbor Fund	57,935	-	57,935
Macphelah Cemetery Fund	128,189	-	128,189
Library Fund	(19,172)	-	(19,172)
<b>Debt Service Fund</b>	<b>2,939,775</b>	<b>-</b>	<b>2,939,775</b>
<i>Capital Project Funds</i>			
Hurricane Funds (Combined)	(101,119)	-	(101,119)
Community Development Fund	563,333	-	563,333
Recreation Bond Capital Projects Fund	718,153	629,700	1,347,853
2014 Bond Improvement Fund	123,098	-	123,098
2019 Infrastructure Improvement Fund	1,928,001	-	1,928,001
Capital Projects Fund	2,654,889	-	2,654,889
<i>Enterprise Funds</i>			
Pascagoula Utilities	9,893,613	-	9,893,613
Solid Waste Mgmt.	3,271,019	-	3,271,019
<i>Internal Service Fund</i>			
Pas Group Insurance	564,103	-	564,103
<i>Fiduciary Funds</i>			
Unemployment Insurance	11,772	-	11,772
Disability & Relief	116,303	-	116,303
<b>Total Cash Presented in Report</b>	<u><b>\$ 13,382,255</b></u>	<u><b>\$ 769,320</b></u>	<u><b>\$ 14,151,575</b></u>
<i>Dormant (Inactive) Funds - Not Budgeted</i>			
Historic Preservation	1,880	-	1,880
Lighthouse Preservation	163,343	-	163,343
SMMET	-	11,095	11,095
Special Revenue Project	38,094	-	38,094
ISTEA	1,626	-	1,626
Bond Capital Improvement	41,383	-	41,383
Transfer Station	1,608,209	-	1,608,209
<b>Total Cash in Banks</b>	<u><b>\$ 15,236,790</b></u>	<u><b>\$ 780,415</b></u>	<u><b>\$ 16,017,205</b></u>

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## **General Fund**

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This fund is used to record all resource inflows and outflows that are not associated with special-purpose funds. All tax revenues and other receipts that are not restricted by law or contractual agreements are accounted for in this fund. The activities being paid for through the General Fund constitute the core administrative and operational tasks of the City.

**CITY OF PASCAGOULA**  
**General Fund**  
**As of November 30, 2020**

	Budget Adjusted	2 Months as of 11/30/2020	Month of November 2020	(Over)/Under Budget	Percentage Collected/Used
<b>Revenues:</b>					
Property taxes	\$ 9,401,055	\$ 173,474	\$ 89,345	\$ 9,227,581	2%
Licenses and permits	1,651,000	681,298	15,944	969,702	41%
Intergovernmental	8,596,213	1,554,778	533,247	7,041,435	18%
Charges for services	1,935,150	41,512	21,591	1,893,638	2%
Fines & Forfeitures	273,500	45,597	14,704	227,903	17%
Miscellaneous	78,000	14,369	-	63,631	18%
Investment earnings	40,000	46,938	22,521	(6,938)	117%
Other financing sources	25,000	-	-	25,000	-
Transfers In from Special Tax	260,000	-	-	260,000	-
<b>Total Revenues</b>	<b>22,259,918</b>	<b>2,557,966</b>	<b>697,352</b>	<b>19,701,952</b>	<b>11%</b>
<b>Expenditures:</b>					
<b>General Government:</b>					
Personnel services	1,128,680	206,174	86,582	922,506	18%
Supplies	34,950	9,436	682	25,514	27%
Other services and charges	2,679,750	682,053	270,154	1,997,697	25%
Capital outlay/Debt service	25,001	51,642	-	(26,641)	207%
<b>Total</b>	<b>3,868,381</b>	<b>949,305</b>	<b>357,418</b>	<b>2,919,076</b>	<b>25%</b>
<b>Public Safety - Police</b>					
Personnel services	6,280,052	1,126,926	479,855	5,153,126	18%
Supplies	237,975	30,931	11,854	207,044	13%
Other services and charges	521,450	120,956	16,573	400,494	23%
Capital outlay/Debt service	44,118	10,505	4,884	33,613	24%
<b>Total</b>	<b>7,083,595</b>	<b>1,289,318</b>	<b>513,166</b>	<b>5,794,277</b>	<b>18%</b>
<b>Public Safety - Fire</b>					
Personnel services	4,501,898	845,186	353,594	3,656,712	19%
Supplies	105,450	7,306	4,009	98,144	7%
Other services and charges	25,100	1,224	130	23,876	5%
Capital outlay/Debt service	-	-	-	-	-
<b>Total</b>	<b>4,632,448</b>	<b>853,716</b>	<b>357,733</b>	<b>3,778,732</b>	<b>18%</b>
<b>Planning, Bldg. &amp; Code Enforcement</b>					
Personnel services	587,870	109,755	45,797	478,115	19%
Supplies	9,060	1,361	914	7,699	15%
Other services and charges	156,950	196	68	156,754	0
Capital outlay/Debt service	-	-	-	-	-
<b>Total</b>	<b>753,880</b>	<b>111,312</b>	<b>46,779</b>	<b>642,568</b>	<b>15%</b>
<b>Public Works</b>					
Personnel services	-	-	-	-	-
Supplies	165,800	20,605	6,621	145,195	12%
Other services and charges	2,161,123	329,199	169,648	1,831,924	15%
Capital outlay/Debt service	-	-	-	-	-
<b>Total</b>	<b>2,326,923</b>	<b>349,804</b>	<b>176,269</b>	<b>1,977,119</b>	<b>15%</b>

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**CITY OF PASCAGOULA**  
**General Fund**  
**As of November 30, 2020**

	Budget Adjusted	2 Months as of 11/30/2020	Month of November 2020	(Over)/Under Budget	Percentage Collected/Used
Health & Welfare					
Personnel services	100,421	12,528	6,763	87,893	12%
Supplies	8,400	58	41	8,342	0
Other services and charges	25,700	1,846	869	23,854	7%
Capital outlay/Debt Service	-	-	-	-	-
Total	<u>134,521</u>	<u>14,432</u>	<u>7,673</u>	<u>120,089</u>	<u>11%</u>
Culture & Recreation					
Personnel services	665,044	91,370	39,376	573,674	14%
Supplies	120,350	15,542	8,506	104,808	13%
Other services and charges	1,400,856	197,587	91,623	1,203,269	14%
Capital outlay/Debt Service	-	-	-	-	-
Total	<u>2,186,250</u>	<u>304,499</u>	<u>139,505</u>	<u>1,881,751</u>	<u>14%</u>
Economic, Urban & Comm. Development					
Personnel services	72,250	13,494	5,628	58,756	19%
Supplies	500	29	-	471	6%
Other services and charges	44,950	719	415	44,231	2%
Capital outlay/Debt Service	-	-	-	-	-
Total	<u>117,700</u>	<u>14,242</u>	<u>6,043</u>	<u>103,458</u>	<u>12%</u>
Transfers	<u>606,500</u>	-	-	<u>606,500</u>	-
Total Expenditures and Transfers	<u>21,710,198</u>	<u>3,886,628</u>	<u>1,604,586</u>	<u>17,823,570</u>	<u>18%</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>549,720</u>	(1,328,662)	<u>(907,234)</u>	<u>1,878,382</u>	
Cash in Bank at October 1		(10,159,037)			
Change in Accruals		<u>(206,991)</u>			
Ending Cash Balance		<u>\$ (11,694,690)</u>			

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## **Special Revenue Funds**

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These funds are used to record all resource inflows and outflows that are restricted by law or contractual agreement to be accounted for within a separate fund (other than major capital projects) for specific expenditure purposes. The activities being paid for through these funds are generally associated with a specific grant or funding source.

***Special Tax Revenue Fund*** – this fund accounts for the receipts and designated recreation bond debt service expenditures from the 2% restaurant sales tax and the 3% hotel/motel tax designated for the promotion of recreation, economic development, and tourism.

***Infrastructure Modernization Act Tax Fund*** – this fund accounts for the receipts and designated infrastructure improvements from the Mississippi Infrastructure Modernization Act Use Tax allocation.

***Forfeitures and Seizures Fund*** – this fund accounts for the monies seized and forfeited through drug enforcement actions and are specifically restricted for drug enforcement expenditures and other such public safety operations.

***Fire Rebate Fund*** – this fund accounts for the monies received from the State as part of the insurance premium tax rebate and specific expenditures that are restricted to purposes including capital construction, training expenses, purchase of fire-fighting equipment, including payments on any loans made for the purpose of purchasing fire-fighting equipment, and purchase of insurance.

***Inner Harbor*** – this fund accounts for the rental and maintenance expenditures of the City's inner harbor.

***Machpelah Cemetery*** – this fund accounts for the sale of cemetery plots and for specific expenditures associated with the maintenance of the City's cemetery.

***Library Fund*** – this fund accounts for the portion of ad valorem taxes collected that exceed 1 mill used for expenditures of library repairs and maintenance.

**CITY OF PASCAGOULA**  
**Special Tax Fund**  
**As of November 30, 2020**

	Budget Adjusted	2 Months as of 11/30/2020	Month of November 2020	(Over)/Under Budget	Percentage Collected/Used
<b>Revenues:</b>					
Intergovernmental	\$ 1,275,000	\$ 216,323	\$ 107,350	\$ 1,058,677	17%
Total Revenues	<u>1,275,000</u>	<u>216,323</u>	<u>107,350</u>	<u>1,058,677</u>	<u>17%</u>
-					
<b>Expenditures:</b>					
Economic Development					
Main Street Program	125,000	-	-	125,000	-
Culture & Recreation					
Other services and charges	-	-	-	-	-
Total Expenditures	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>125,000</u>	<u>-</u>
<b>Transfers:</b>					
General Fund for Sportsplex Lights	260,000	-	-	260,000	-
Debt Service on Bonds	802,132	-	-	802,132	-
	<u>1,062,132</u>	<u>-</u>	<u>-</u>	<u>1,062,132</u>	<u>-</u>
Total Expenditures & Transfers	<u>1,187,132</u>	<u>-</u>	<u>-</u>	<u>1,187,132</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>					
	<u>87,868</u>	216,323	<u>107,350</u>	<u>933,677</u>	
Cash in Bank at October 1		1,256,114			
Change in Accruals		<u>                    </u>			
Ending Cash Balance		<u>\$ 1,472,437</u>			



**CITY OF PASCAGOULA**  
**Infrastructure Modernization Act Fund**  
**As of November 30, 2020**

	Budget Adjusted	2 Months as of 11/30/2020	Month of November 2020	(Over)/Under Budget	Percentage Collected/Used
<b>Revenues:</b>					
Intergovernmental	\$ 145,100	\$ -	\$ -	\$ 145,100	-
Total Revenues	<u>145,100</u>	<u>-</u>	<u>-</u>	<u>145,100</u>	<u>-</u>
-					
<b>Expenditures:</b>					
Public Works					
Capital outlay/Debt service	25,000	-	-	25,000	-
Total	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>-</u>
Transfers:					
Capital Projects	251,700	-	-	251,700	-
Total	<u>251,700</u>	<u>-</u>	<u>-</u>	<u>251,700</u>	<u>-</u>
Total Expenditures & Transfers	<u>276,700</u>	<u>-</u>	<u>-</u>	<u>276,700</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures					
	<u>(131,600)</u>	<u>-</u>	<u>-</u>	<u>(131,600)</u>	
Cash in Bank at October 1		146,087			
Change in Accruals					
Ending Cash Balance		<u>\$ 146,087</u>			

**CITY OF PASCAGOULA**  
**Forfeitures & Seizures Fund**  
**As of November 30, 2020**

	Budget Adjusted	2 Months as of 11/30/2020	Month of November 2020	(Over)/Under Budget	Percentage Collected/Used
<b>Revenues:</b>					
Fines & Forfeitures	\$ 184,835	\$ -	\$ -	\$ 184,835	-
Investment earnings	4,000	-	-	4,000	-
Total Revenues	<u>188,835</u>	<u>-</u>	<u>-</u>	<u>188,835</u>	<u>-</u>
<b>Expenditures:</b>					
Public Safety - Police					
Personnel services	87,535	-	-	87,535	-
Supplies	5,300	-	-	5,300	-
Other services and charges	48,000	8,559	614	39,441	18%
Capital outlay/Debt service	<u>48,000</u>	<u>-</u>	<u>-</u>	<u>48,000</u>	<u>-</u>
Total	<u>188,835</u>	<u>8,559</u>	<u>614</u>	<u>180,276</u>	<u>5%</u>
Transfers		-	-	-	-
Total Expenditures	<u>188,835</u>	<u>8,559</u>	<u>614</u>	<u>180,276</u>	<u>5%</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>(8,559)</u>	<u>(614)</u>	<u>8,559</u>	
Cash in Bank at October 1		408,060			
Change in Accruals		<u>(2,755)</u>			
Ending Cash Balance		<u>\$ 396,746</u>			

**CITY OF PASCAGOULA**  
**Fire Rebate Fund**  
**As of November 30, 2020**

	Budget Adjusted	2 Months as of 11/30/2020	Month of November 2020	(Over)/Under Budget	Percentage Collected/Used
<b>Revenues:</b>					
Intergovernmental	\$ 132,250	\$ -	\$ -	\$ 132,250	-
Investment earnings	-	-	-	-	-
Total Revenues	<u>132,250</u>	<u>-</u>	<u>-</u>	<u>132,250</u>	<u>-</u>
<b>Expenditures:</b>					
Public Safety - Fire					
Personnel services	-	-	-	-	-
Supplies	17,965	-	-	17,965	-
Other services and charges	10,000	2,185	431	7,815	22%
Capital outlay/Debt service	-	-	-	-	-
Total	<u>27,965</u>	<u>2,185</u>	<u>431</u>	<u>25,780</u>	<u>8%</u>
Transfers					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>27,965</u>	<u>2,185</u>	<u>431</u>	<u>25,780</u>	<u>8%</u>
Excess (Deficiency) of Revenues					
Over Expenditures	<u>104,285</u>	(2,185)	<u>(431)</u>	<u>106,470</u>	
Cash in Bank at October 1					
		349,886			
Change in Accruals					
		<u>3,703</u>			
Ending Cash Balance					
		<u>\$ 351,404</u>			

**CITY OF PASCAGOULA**  
**Inner Harbor**  
**As of November 30, 2020**

	Budget Adjusted	2 Months as of 11/30/2020	Month of November 2020	(Over)/Under Budget	Percentage Collected/Used
<b>Revenues:</b>					
Charges for Services	\$ 21,080	\$ 2,967	\$ 1,626	\$ 18,113	14%
Investment earnings	400	-	-	400	-
<b>Total Revenues</b>	<b>21,480</b>	<b>2,967</b>	<b>1,626</b>	<b>18,513</b>	<b>14%</b>
				-	
<b>Expenditures:</b>					
Supplies	5,000	271	-	4,729	0
Other services and charges	19,000	4,320	4,320	14,680	0
Capital outlay/Debt Service	-	-	-	-	-
<b>Total</b>	<b>24,000</b>	<b>4,591</b>	<b>4,320</b>	<b>19,409</b>	<b>-</b>
Transfers	-	-	-	-	-
<b>Total Expenditures</b>	<b>24,000</b>	<b>4,591</b>	<b>4,320</b>	<b>19,409</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b><u>(2,520)</u></b>	<b>(1,624)</b>	<b><u>(2,694)</u></b>	<b><u>(896)</u></b>	
Cash in Bank at October 1		59,560			
Change in Accruals		<u>-</u>			
<b>Ending Cash Balance</b>		<b><u>\$ 57,936</u></b>			

**CITY OF PASCAGOULA**  
**Machpelah Cemetery**  
**As of November 30, 2020**

	Budget Adjusted	2 Months as of 11/30/2020	Month of November 2020	Remaining Budget	Percentage Collected/Used
<b>Revenues:</b>					
Investment earnings	\$ 1,300	\$ -	\$ -	\$ 1,300	-
Other financing sources	73,500	18,500	9,000	55,000	25%
<b>Total Revenues</b>	<b>74,800</b>	<b>18,500</b>	<b>9,000</b>	<b>56,300</b>	<b>25%</b>
<b>Expenditures:</b>					
<b>General Government:</b>					
Supplies	-	-	-	-	-
Other services and charges	110,500	-	-	110,500	-
Capital outlay/Debt service	-	-	-	-	-
<b>Total</b>	<b>110,500</b>	<b>-</b>	<b>-</b>	<b>110,500</b>	<b>-</b>
Transfers	100,000	-	-	100,000	-
<b>Total Expenditures</b>	<b>210,500</b>	<b>-</b>	<b>-</b>	<b>210,500</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(135,700)</b>	<b>18,500</b>	<b>9,000</b>	<b>(154,200)</b>	
Cash in Bank at October 1		114,089			
Change in Accruals		(4,400)			
<b>Ending Cash Balance</b>		<b>\$ 128,189</b>			

**CITY OF PASCAGOULA**  
**Library Fund**  
**As of November 30, 2020**

	Budget Adjusted	2 Months as of 11/30/2020	Month of November 2020	Remaining Budget	Percentage Collected/Used
Revenues:					
Property taxes	\$ 279,362	\$ -	\$ -	\$ 279,362	-
Intergovernmental	7,798	-	-	7,798	-
Investment earnings	250	-	-	250	-
Total Revenues	<u>287,410</u>	<u>-</u>	<u>-</u>	<u>287,410</u>	<u>-</u>
Expenditures:					
General Government:					
Supplies	-	-	-	-	-
Other services and charges	310,847	20,330	448	290,517	7%
Capital outlay/Debt service	-	-	-	-	-
Total	<u>310,847</u>	<u>20,330</u>	<u>448</u>	<u>290,517</u>	<u>7%</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>310,847</u>	<u>20,330</u>	<u>448</u>	<u>290,517</u>	<u>7%</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(23,437)</u>	<u>(20,330)</u>	<u>(448)</u>	<u>(3,107)</u>	
Cash in Bank at October 1		1,078			
Change in Accruals		<u>80</u>			
Ending Cash Balance		<u>\$ (19,172)</u>			

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## **Debt Service Fund**

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This fund is used to account for financial resources designated by law for debt payments (such as tax levy or assessment to repay bonded debt).

**CITY OF PASCAGOULA**  
**Debt Service**  
**As of November 30, 2020**

	Budget Adjusted	2 Months as of 11/30/2020	Month of November 2020	(Over)/Under Budget	Percentage Collected/Used
Revenues:					
Property taxes	\$ 2,138,799	\$ 51,512	\$ 23,899	\$ 2,087,287	2%
Intergovernmental	59,703	-	-	59,703	-
Investment earnings	3,000	-	-	3,000	-
Transfers in from Special Tax	802,132	-	-	802,132	-
Total Revenues and Transfers	<u>3,003,634</u>	<u>51,512</u>	<u>23,899</u>	<u>2,149,990</u>	<u>2%</u>
-					
Expenditures:					
Debt Service	3,571,895	74,925	-	3,496,970	2%
Total Expenditures	<u>3,571,895</u>	<u>74,925</u>	<u>-</u>	<u>3,496,970</u>	<u>2%</u>
Excess (Deficiency) of Revenues Over Expenditures					
	<u>(568,261)</u>	<u>(23,413)</u>	<u>23,899</u>	<u>(1,346,980)</u>	
Cash in Bank at October 1					
		2,963,188			
Change in Accruals					
		<u>-</u>			
Ending Cash Balance					
		<u>\$ 2,939,775</u>			



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## Capital Project Funds

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These funds are used to account for financial resources designated by law for major capital projects (such as proceeds of any bond issue). The activities being paid for through these funds are generally capital projects and associated contractual expenditures.

***Hurricane Capital Projects Fund*** – these funds account for the receipts and designated capital expenditures for repairs and re-construction of capital assets that have been damaged in a federally declared disaster area.

***Community Development Fund*** – this fund accounts for the monies received from the Community Development Block Grant and various other grants received by the City. Expenditures recorded in these funds reflect the reimbursed portion of expenditures for the various grants which mostly reflect construction projects.

***Recreation Bond Capital Projects Fund*** – this fund accounts for the monies received from the General Obligation Bonds issuance for specific expenditures for culture & recreation improvements and construction.

***Bond Improvement Capital Projects Fund*** – this fund accounts for remaining monies received from the General Obligation Bonds issuance for specific street and drainage repairs.

***2019 Infrastructure Capital Projects Fund*** – this fund accounts the receipt of capital improvement funds issued by the state for specific designated expenditures of capital improvements to Ingalls Avenue.

***Capital Projects Fund*** – these funds account for the gas sale funds and designated capital expenditures for repairs and re-construction of capital assets as approved by council.

**CITY OF PASCAGOULA**  
**Hurricane Capital Project**  
**Funds (Combined)**  
**As of November 30, 2020**

	<u>Budget</u> <u>Adjusted</u>	<u>2 Months as of</u> <u>11/30/2020</u>	<u>Month of</u> <u>November 2020</u>	<u>Remaining</u> <u>Budget</u>	<u>Percentage</u> <u>Collected/Used</u>
Revenues:					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	-
Miscellaneous	-	-	-	-	-
Investment earnings	-	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:					
Public Works					
Personnel services	-	-	-	-	-
Supplies	-	2,498	2,498	(2,498)	-
Other services and charges	-	-	-	-	-
Capital outlay/Debt service	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>2,498</u>	<u>2,498</u>	<u>(2,498)</u>	<u>-</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures and Transfers	<u>-</u>	<u>2,498</u>	<u>2,498</u>	<u>(2,498)</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>(2,498)</u>	<u>-</u>	<u>2,498</u>	
Cash in Bank at October 1		(118,456)			
Change in Accruals		<u>19,835</u>			
Ending Cash Balance		<u>\$ (101,119)</u>			

**CITY OF PASCAGOULA**  
**Community Development &**  
**Grant Funds**  
**As of November 30, 2020**

	Budget Adjusted	2 Months as of 11/30/2020	Month of November 2020	Remaining Budget	Percentage Collected/Used
<b>Revenues:</b>					
Intergovernmental	\$ 904,094	\$ 107,624	\$ -	\$ 796,470	12%
Transfer in from General Fund	199,338			199,338	-
<b>Total Revenues and Transfers</b>	<b>1,103,432</b>	<b>107,624</b>	<b>-</b>	<b>995,808</b>	<b>10%</b>
<b>Expenditures:</b>					
<b>General Administration</b>					
Other services and charges	36,287	-	-	36,287	-
Capital outlay/Debt service	-	-	-	-	-
<b>Total</b>	<b>36,287</b>	<b>-</b>	<b>-</b>	<b>36,287</b>	<b>-</b>
<b>Public Safety - Police</b>					
Other services and charges	82,356	-	-	82,356	-
Capital outlay/Debt service	-	-	-	-	-
<b>Total</b>	<b>82,356</b>	<b>-</b>	<b>-</b>	<b>82,356</b>	<b>-</b>
<b>Public Works</b>					
Other services and charges	-	-	-	-	-
Capital outlay/Debt service	967,742	28,848	-	938,894	3%
<b>Total</b>	<b>967,742</b>	<b>28,848</b>	<b>-</b>	<b>938,894</b>	<b>3%</b>
<b>Health &amp; Welfare</b>					
Other services and charges	116,831	3,740	-	113,091	-
Capital outlay/Debt service	-	-	-	-	-
<b>Total</b>	<b>116,831</b>	<b>3,740</b>	<b>-</b>	<b>113,091</b>	<b>3%</b>
<b>Culture &amp; Recreation</b>					
Other services and charges	14,987	-	-	14,987	-
Capital outlay/Debt service	-	-	-	-	-
<b>Total</b>	<b>14,987</b>	<b>-</b>	<b>-</b>	<b>14,987</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,218,203</b>	<b>32,588</b>	<b>-</b>	<b>1,185,615</b>	<b>3%</b>
<b>Excess (Deficiency) of Revenues and Transfers Over Expenditures</b>	<b>(114,771)</b>	<b>75,036</b>	<b>-</b>	<b>(189,807)</b>	
Cash in Bank at October 1		567,833			
Change in Accruals		(79,536)			
<b>Ending Cash Balance</b>		<b>563,333</b>			

**CITY OF PASCAGOULA**  
**Recreation Bond**  
**Capital Projects Fund**  
**As of November 30, 2020**

	Budget Adjusted	2 Months as of 11/30/2020	Month of November 2020	Remaining Budget	Percentage Collected/Used
Revenues:					
Investment earnings	\$ 10,000	\$ 2,576	\$ 997	\$ 7,424	26%
Other financing sources	-	-	-	-	-
Total Revenues	<u>10,000</u>	<u>2,576</u>	<u>997</u>	<u>7,424</u>	<u>26%</u>
Expenditures:					
Public Works					
Other services and charges	-	-	-	-	-
Capital outlay/Debt service	941,453	296,090	57,559	645,363	-
Total Expenditures	<u>941,453</u>	<u>296,090</u>	<u>57,559</u>	<u>645,363</u>	<u>-</u>
Transfers	-	-	-	-	-
Total Expenditures and Transfers	<u>941,453</u>	<u>296,090</u>	<u>57,559</u>	<u>645,363</u>	<u>31%</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(931,453)</u>	<u>(293,514)</u>	<u>(56,562)</u>	<u>(637,939)</u>	
Cash in Bank at October 1		1,789,104			
Change in accruals		<u>(147,737)</u>			
Ending Cash Balance		<u>\$ 1,347,853</u>			

**CITY OF PASCAGOULA**  
**2014 Bond Improvement**  
**Capital Projects Fund**  
**As of November 30, 2020**

	Budget Adjusted	2 Months as of 11/30/2020	Month of November 2020	Remaning Budget	Percentage Collected/Used
Revenues:					
Miscellaneous	\$ -	\$ -	\$ -	\$ -	-
Investment earnings	-	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:					
Public Works					
Other services and charges	-	-	-	-	-
Capital outlay/Debt service	123,099	-	-	123,099	-
Total	<u>123,099</u>	<u>-</u>	<u>-</u>	<u>123,099</u>	<u>-</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>123,099</u>	<u>-</u>	<u>-</u>	<u>123,099</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(123,099)</u>	-	<u>-</u>	<u>(123,099)</u>	
Cash in Bank at October 1		123,098			
Change in accruals		<u>-</u>			
Ending Cash Balance		<u>\$ 123,098</u>			

**CITY OF PASCAGOULA**  
**2019 Infrastructure**  
**Capital Projects Fund**  
**As of November 30, 2020**

	Budget Adjusted	2 Months as of 11/30/2020	Month of November 2020	Remaining Budget	Percentage Collected/Used
<b>Revenues:</b>					
Intergovernmental	\$ 500,000	\$ 42,125	\$ -	\$ 457,875	8%
Investment earnings	-	-	-	-	-
<b>Total Revenues</b>	<b>500,000</b>	<b>42,125</b>	<b>-</b>	<b>457,875</b>	<b>0%</b>
<b>Expenditures:</b>					
<b>Public Works</b>					
Other services and charges	-	-	-	-	-
Capital outlay/Debt service	1,977,000	23,485	-	1,953,515	1%
<b>Total Expenditures</b>	<b>1,977,000</b>	<b>23,485</b>	<b>-</b>	<b>1,953,515</b>	<b>1%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(1,477,000)</b>	<b>18,640</b>	<b>-</b>	<b>(1,495,640)</b>	
Cash in Bank at October 1		1,909,361			
Change in accruals					
<b>Ending Cash Balance</b>		<b>\$ 1,928,001</b>			

**CITY OF PASCAGOULA**  
**Capital Projects Fund**  
**(Gas Sale)**  
**As of November 30, 2020**

	Budget Adjusted	2 Months as of 11/30/2020	Month of November 2020	Remaining Budget	Percentage Collected/Used
Revenues:					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	-
Investment earnings	25,000	-	-	25,000	-
Total Revenues	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>-</u>
Expenditures:					
Public Works					
Other services and charges	-	-	-	-	-
Capital outlay/Debt service	1,894,432	2,550	2,550	1,891,882	-
Total Expenditures	<u>1,894,432</u>	<u>2,550</u>	<u>2,550</u>	<u>1,891,882</u>	<u>-</u>
Excess (Deficiency) of Revenues and Transfers Over Expenditures	<u>(1,869,432)</u>	<u>(2,550)</u>	<u>(2,550)</u>	<u>(1,866,882)</u>	
Cash in Bank at October 1		2,657,439			
Change in Accruals		<u>                    </u>			
Ending Cash Balance		<u>\$ 2,654,889</u>			

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## **Enterprise Funds**

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These funds are used to account for financial resources received from customers of services provided by the City. The activities being paid for through these funds are for operations and maintenance of the utilities of the City.

***Pascagoula Utilities*** – these funds account for the receipts and expenditures for the water and sewer operations of the City. Expenditures recorded in this fund reflects the cost of operating and maintaining the water and sewer systems for the City's citizens.

***Solid Waste Management Fund*** – this fund accounts for the monies received from a 1% tax levy and from customers for solid waste management. Expenditures recorded in this fund reflects the cost of solid waste management by a third-party service provider.



**CITY OF PASCAGOULA**  
**Pascagoula Utilities Fund**  
**As of November 30, 2020**

	Budget Adjusted	2 Months as of 11/30/2020	Month of November 2020	Remaining Budget	Percentage Collected/Used
<b>Revenues:</b>					
Charges for services	\$ 12,255,000	\$ 2,213,776	\$ 1,133,720	\$ 10,041,224	18%
Miscellaneous	5,000	1,092	400	3,908	22%
Investment earnings	10,000	-	-	10,000	-
Other financing sources	-	83	68	(83)	>100%
<b>Total Revenues</b>	<b>12,270,000</b>	<b>2,214,951</b>	<b>1,134,188</b>	<b>10,055,049</b>	<b>18%</b>
<b>Expenditures:</b>					
<b>Water &amp; Sewer</b>					
Personnel services	440,507	77,636	32,315	362,871	18%
Supplies	477,075	25,495	16,757	451,580	5%
Other services and charges	8,190,604	869,577	444,243	7,321,027	11%
Capital outlay/Debt service	2,277,290	16,456	16,456	2,260,834	1%
<b>Total Expenditures</b>	<b>11,385,476</b>	<b>989,164</b>	<b>509,771</b>	<b>10,396,312</b>	<b>9%</b>
<b>Excess (Deficiency) of Revenues</b>					
Over Expenditures	<u>884,524</u>	1,225,787	<u>624,417</u>	<u>(341,263)</u>	
Cash in Bank at October 1		8,523,315			
Change in Accruals		<u>144,511</u>			
Ending Cash Balance		<u>\$ 9,893,613</u>			

**CITY OF PASCAGOULA**  
**Solid Waste Management Fund**  
**As of November 30, 2020**

	Budget Adjusted	2 Months as of 11/30/2020	Month of November 2020	Remaining Budget	Percentage Collected/Used
Revenues:					
Property taxes	\$ -	\$ 3,299	\$ 1,092	\$ (3,299)	-
Intergovernmental	0	-	-	-	-
Charges for services	1,360,700	266,332	137,940	1,094,368	20%
Investment earnings	1,500	-	-	1,500	-
<b>Total Revenues</b>	<u>1,362,200</u>	<u>269,631</u>	<u>139,032</u>	<u>1,092,569</u>	<u>20%</u>
Expenditures:					
Solid Waste					
Other services and charges	1,440,000	212,780	110,740	1,227,220	15%
Capital outlay/Debt service	-	-	-	-	-
<b>Total Expenditures</b>	<u>1,440,000</u>	<u>212,780</u>	<u>110,740</u>	<u>1,227,220</u>	<u>15%</u>
Excess (Deficiency) of Revenues Over Expenditures					
	<u>(77,800)</u>	56,851	<u>28,292</u>	<u>(134,651)</u>	
Cash in Bank at October 1		3,193,348			
Change in accruals		<u>20,820</u>			
<b>Ending Cash Balance</b>		<u>\$ 3,271,019</u>			

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## **Internal Service Funds**

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These funds are used to account for funds received from one department/fund from another department/fund for services rendered.

***Group Insurance Fund*** – this fund accounts for the allocated receipts from each department for employee insurance and receipts from employees for their portion of insurance premiums. Expenditures recorded in this fund reflects the costs of insurance for all City covered employees and dependents.

***Unemployment Fund*** – this fund accounts for the City's portion of the unemployment claims. (Note: This fund was originally set up as an Internal Service Fund; however, it should, and will be, transferred to the General Fund).

**CITY OF PASCAGOULA**  
**Group Insurance Fund**  
**As of November 30, 2020**

	Budget Adjusted	2 Months as of 11/30/2020	Month of November 2020	(Over)/Under Budget
Revenues:				
Contributions	\$ 1,962,300	\$ 427,923	\$ 234,592	\$ 1,534,377
Miscellaneous	50,000	39,944	211	10,056
Investment earnings	500	-	-	500
Total Revenues	<u>2,012,800</u>	<u>467,867</u>	<u>234,803</u>	<u>1,544,933</u>
Expenditures:				
Self Insurance				
Other services and charges	<u>2,012,800</u>	<u>304,280</u>	<u>112,287</u>	<u>1,708,520</u>
Total Expenditures	<u>2,012,800</u>	<u>304,280</u>	<u>112,287</u>	<u>1,708,520</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	163,587	<u>122,516</u>	<u>(163,587)</u>
Cash in Bank at October 1		461,524		
Change in accruals		<u>(61,008)</u>		
Ending Cash Balance		<u>\$ 564,103</u>		

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## **Agency Funds**

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These funds are used to account for resources and expenditures that are not subject to control of the City's Council.

***Unemployment Fund*** – this fund accounts for the City's portion of the unemployment claims. This is a trust fund set up in lieu of paying unemployment insurance into the state pool.

***Police & Fire Disability Fund*** – this trust fund accounts for the monies received from a tax levy to support the Mississippi Municipal Retirement System established for City of Pascagoula's police and fire personnel.

**CITY OF PASCAGOULA**  
**Unemployment Fund**  
**As of November 30, 2020**

	Budget <u>Adjusted</u>	2 Months as of <u>11/30/2020</u>	Month of <u>November 2020</u>	(Over)/Under <u>Budget</u>
Revenues:				
Contributions	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
General Government:				
Personnel services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Cash in Bank at October 1		11,772		
Change in Accounts Payable		<u>          </u>		
Ending Cash Balance		<u><u>\$ 11,772</u></u>		

**CITY OF PASCAGOULA**  
**Police & Fire Disability Fund**  
**November 30, 2020**

	Budget Adjusted	2 Months as of 11/30/2020	Month of November 2020	Remaining Budget	Percentage Collected/Used
Revenues:					
Property taxes	\$ 274,892	\$ 11,240	\$ 4,616	\$ 263,652	4%
Intergovernmental	7,673	-	-	7,673	-
Total Revenues	<u>282,565</u>	<u>11,240</u>	<u>4,616</u>	<u>271,325</u>	<u>4%</u>
-					
Expenditures:					
Public Safety					
Personnel services	282,565	24,260	11,173	258,305	-
Total Expenditures	<u>282,565</u>	<u>24,260</u>	<u>11,173</u>	<u>258,305</u>	<u>-</u>
Excess (Deficiency) of Revenues					
Over Expenditures	<u>-</u>	(13,020)	<u>(6,557)</u>	<u>13,020</u>	
Cash in Bank at October 1		129,323			
Change in Accounts Payable		<u>-</u>			
Ending Cash Balance		<u>\$ 116,303</u>			