

Cecil County MD
General Fund
Revenues & Expenditures by Major Department
as of Five Months Through 11/30/2020
See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget (b) vs Actual		
	FY 2020 Actual thru Nov	FY 2021 Actual thru Nov	Favorable / (Unfavorable) thru Nov 2019 vs 2020	FY 2021 Rev Budget Fiscal Year	FY 2021 Actual thru Nov	Favorable / (Unfavorable) thru Nov Annual Budget
Revenues						
Real Property Tax	104,200,092.44	108,527,607.12	4,327,514.68	109,076,425.00	108,527,607.12	(548,817.88)
Personal Property Tax	10,278,989.96	4,508,680.66	(5,770,309.30)	13,939,570.00	4,508,680.66	(9,430,889.34)
Payment in Lieu of Tax	3,701,072.70	3,701,072.70	-	3,705,162.00	3,701,072.70	(4,089.30)
Discount	-	(23,765.74)	(23,765.74)	(400,000.00)	(23,765.74)	376,234.26
Interest & Penalties	59,533.41	47,583.94	(11,949.47)	653,500.00	47,583.94	(605,916.06)
Income Tax	20,669,942.65	24,254,859.71	3,584,917.06	63,962,320.00	24,254,859.71	(39,707,460.29)
License & Permits	625,891.09	513,422.55	(112,468.54)	2,287,921.00	513,422.55	(1,774,498.45)
Federal Grants	-	-	-	-	-	-
State Grants	282,109.57	181,448.93	(100,660.64)	1,331,083.00	181,448.93	(1,149,634.07)
Other Intergovernmental	295,295.42	256,949.95	(38,345.47)	2,090,040.00	256,949.95	(1,833,090.05)
Charges for Services	2,252,316.08	2,014,135.91	(238,180.17)	3,901,552.00	2,014,135.91	(1,887,416.09)
Recordation	4,060,076.05	3,144,417.88	(915,658.17)	5,424,200.00	3,144,417.88	(2,279,782.12)
Investment Earnings	498,467.02	47,731.84	(450,735.18)	719,821.00	47,731.84	(672,089.16)
Contributions & Other	43,643.94	36,975.48	(6,668.46)	230,300.00	36,975.48	(193,324.52)
Transfers	-	-	-	740,000.00	-	(740,000.00)
Total Revenues	146,967,430.33	147,211,120.93	243,690.60	207,661,894.00	147,211,120.93	(60,450,773.07)
Expenditures						
COUNTY EXECUTIVE	71,209.84	68,121.86	3,087.98	192,368.00	68,121.86	124,246.14
COUNTY COUNCIL	150,150.02	152,237.10	(2,087.08)	444,358.00	152,237.10	292,120.90
ADMINISTRATOR	214,112.66	178,799.82	35,312.84	447,606.00	178,799.82	268,806.18
HUMAN RESOURCES	740,083.48	769,786.58	(29,703.10)	1,387,679.00	769,786.58	617,892.42
CIRCUIT COURT	871,193.71	903,206.76	(32,013.05)	2,436,478.00	903,206.76	1,533,271.24
STATE'S ATTORNEY'S OFFICE	919,463.78	988,279.52	(68,815.74)	2,852,467.00	988,279.52	1,864,187.48
YOUTH PANEL	-	-	-	-	-	-
ORPHAN'S COURT	13,563.82	16,601.54	(3,037.72)	52,674.00	16,601.54	36,072.46
BOARD OF ELECTIONS	167,667.72	307,974.71	(140,306.99)	1,118,042.00	307,974.71	810,067.29
FINANCE	1,063,908.12	1,038,781.50	25,126.62	2,892,365.00	1,038,781.50	1,853,583.50
LIQUOR BOARD	70,164.33	75,192.71	(5,028.38)	217,915.00	75,192.71	142,722.29
LAND USE & DEVELOPMENT SERVICES	841,864.70	862,795.60	(20,930.90)	2,775,781.00	862,795.60	1,912,985.40
MAINTENANCE	1,297,582.53	1,278,941.73	18,640.80	4,432,656.00	1,278,941.73	3,153,714.27
LEGAL SERVICES	110,031.36	117,265.00	(7,233.64)	340,221.00	117,265.00	222,956.00
LAW ENFORCEMENT	9,112,972.55	9,231,817.53	(118,844.98)	25,324,823.00	9,231,817.53	16,093,005.47
EMERGENCY SERVICES	8,380,041.56	6,983,483.02	1,396,558.54	15,135,300.00	6,983,483.02	8,151,816.98
ANIMAL CONTROL	413,098.27	395,659.36	17,438.91	1,186,132.00	395,659.36	790,472.64
PUBLIC WORKS	4,976,156.18	4,943,482.74	32,673.44	11,809,785.00	4,943,482.74	6,866,302.26
PUBLIC HEALTH	996,801.24	58,534.25	938,266.99	3,911,860.00	58,534.25	3,853,325.75
MD SCHOOL BLIND/ADULT DAYCARE	8,544.00	6,900.00	1,644.00	55,741.00	6,900.00	48,841.00
SOCIAL SERVICES	367,795.51	123,875.30	243,920.21	439,869.00	123,875.30	315,993.70
BOARD OF EDUCATION	36,647,069.20	36,491,174.89	155,894.31	87,171,778.00	36,491,174.89	50,680,603.11
CECIL COLLEGE	6,508,100.00	6,738,473.00	(230,373.00)	12,144,401.00	6,738,473.00	5,405,928.00
NON-PROFIT AGENCIES	-	-	-	-	-	-
PARKS & RECREATION	586,042.97	530,136.76	55,906.21	1,913,017.00	530,136.76	1,382,880.24
LIBRARIES	2,504,340.00	2,669,425.00	(165,085.00)	6,406,619.00	2,669,425.00	3,737,194.00
AGRICULTURE	410,777.80	422,650.61	(11,872.81)	683,944.00	422,650.61	261,293.39
ECONOMIC DEVELOPMENT	439,471.18	660,416.14	(220,944.96)	1,596,999.00	660,416.14	936,582.86
JUDGEMENT & LOSSES	4,941.15	9,290.82	(4,349.67)	15,000.00	9,290.82	5,709.18
GRANTS TO MUNICIPALITIES	710,313.81	733,259.87	(22,946.06)	733,263.00	733,259.87	3.13
DEBT SERVICE - PRINCIPAL	8,477,951.28	9,648,539.51	(1,170,588.23)	10,622,611.00	9,648,539.51	974,071.49
DEBT SERVICE - INTEREST	2,896,400.44	3,831,940.06	(935,539.62)	7,213,086.00	3,831,940.06	3,381,145.94
OPERATING TRANSFER	796.00	-	796.00	3,502,032.00	-	3,502,032.00
Total Expenditures	89,972,609.21	90,237,043.29	(264,434.08)	209,456,870.00	90,237,043.29	119,219,826.71
Revenues over Expenditures	56,994,821.12	56,974,077.64	(20,743.48)	(1,794,976.00)	56,974,077.64	58,769,053.64

(a)

Notes:

- (a) November includes pro-rata estimates and accrual calculations which may be revised after 2021 Yearend Adjustments.
- (b) For FY 2021 Budget, the difference between revenue over expenditures is equal to the budgeted use of Fund Balance.
- (c) Budget numbers are presented as full year budget.

Cecil County MD
General Fund
Revenues & Expenditures by Category
as of Five Months Through 11/30/2020
See Note (a) as to limitations
(Unaudited)

	<u>Current Year vs Prior Year Actual</u>			<u>Current Year Budget vs Actual</u>		
	<u>FY 2020</u> <u>Actual</u> <u>thru Nov</u>	<u>FY 2021</u> <u>Actual</u> <u>thru Nov</u>	<u>Favorable /</u> <u>(Unfavorable)</u> <u>thru Nov</u> <u>2019 vs 2020</u>	<u>FY 2021</u> <u>Rev Budget</u> <u>Fiscal Year</u>	<u>FY 2021</u> <u>Actual</u> <u>thru Nov</u>	<u>Favorable /</u> <u>(Unfavorable)</u> <u>thru Nov</u> <u>Annual Budget</u>
Revenues						
Real Property Tax	104,200,092.44	108,527,607.12	4,327,514.68	109,076,425.00	108,527,607.12	(548,817.88)
Personal Property Tax	10,278,989.96	4,508,680.66	(5,770,309.30)	13,939,570.00	4,508,680.66	(9,430,889.34)
Payment in lieu of Tax	3,701,072.70	3,701,072.70	-	3,705,162.00	3,701,072.70	(4,089.30)
Discount	-	(23,765.74)	(23,765.74)	(400,000.00)	(23,765.74)	376,234.26
Interest & Penalties	59,533.41	47,583.94	(11,949.47)	653,500.00	47,583.94	(605,916.06)
Income Tax	20,669,942.65	24,254,859.71	3,584,917.06	63,962,320.00	24,254,859.71	(39,707,460.29)
License & Permits	625,891.09	513,422.55	(112,468.54)	2,287,921.00	513,422.55	(1,774,498.45)
Federal Grants	-	-	-	-	-	-
State Grants	282,109.57	181,448.93	(100,660.64)	1,331,083.00	181,448.93	(1,149,634.07)
Other Intergovernmental	295,295.42	256,949.95	(38,345.47)	2,090,040.00	256,949.95	(1,833,090.05)
Charges for Services	2,252,316.08	2,014,135.91	(238,180.17)	3,901,552.00	2,014,135.91	(1,887,416.09)
Recordation	4,060,076.05	3,144,417.88	(915,658.17)	5,424,200.00	3,144,417.88	(2,279,782.12)
Investment Earnings	498,467.02	47,731.84	(450,735.18)	719,821.00	47,731.84	(672,089.16)
Contributions & Other	43,643.94	36,975.48	(6,668.46)	230,300.00	36,975.48	(193,324.52)
Transfers	-	-	-	740,000.00	-	(740,000.00)
Total Revenues	<u>146,967,430.33</u>	<u>147,211,120.93</u>	<u>243,690.60</u>	<u>207,661,894.00</u>	<u>147,211,120.93</u>	<u>(60,450,773.07)</u>
Expenditures						
Salary & Fringe	17,912,379.71	17,021,702.36	890,677.35	46,429,568.00	17,021,702.36	29,407,865.64
Professional & Related Services	4,824,011.64	3,984,018.40	839,993.24	11,402,218.00	3,984,018.40	7,418,199.60
Supplies & Materials	4,028,098.96	4,598,861.02	(570,762.06)	12,158,337.48	4,598,861.02	7,559,476.46
Utilities	406,805.72	339,729.17	67,076.55	1,428,750.00	339,729.17	1,089,020.83
Training & Related	182,057.48	91,954.18	90,103.30	730,055.00	91,954.18	638,100.82
Capital Outlay	1,283,948.59	559,157.41	724,791.18	1,203,490.52	559,157.41	644,333.11
Debt Service	-	-	-	-	-	-
Special Purpose	231,244.81	441,479.89	(210,235.08)	983,779.00	441,479.89	542,299.11
Debt Service - Principal	8,477,951.28	9,648,539.51	(1,170,588.23)	10,622,611.00	9,648,539.51	974,071.49
Debt Service - Interest	2,896,400.44	3,831,940.06	(935,539.62)	7,213,086.00	3,831,940.06	3,381,145.94
Transfers & Intergovernment	49,729,710.58	49,719,661.29	10,049.29	117,284,975.00	49,719,661.29	67,565,313.71
Total Expenditures	<u>89,972,609.21</u>	<u>90,237,043.29</u>	<u>(264,434.08)</u>	<u>209,456,870.00</u>	<u>90,237,043.29</u>	<u>119,219,826.71</u>
Revenues over Expenditures	<u>56,994,821.12</u>	<u>56,974,077.64</u>	<u>(20,743.48)</u>	<u>(1,794,976.00)</u>	<u>56,974,077.64</u>	<u>58,769,053.64</u>

(a)

Notes:

- (a) November includes pro-rata estimates and accrual calculations which may be revised after 2021 Yearend Adjustments.
- (b) For FY 2021 Budget, the difference between revenue over expenditures is equal to the budgeted use of Fund Balance.
- (c) Budget numbers are presented as full year budget.

Cecil County MD
General Fund
Transfers & Intergovernment
as of Five Months Through 11/30/2020
See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2020 Actual thru Nov	FY 2021 Actual thru Nov	Favorable / (Unfavorable) thru Nov 2019 vs 2020	FY 2021 Rev Budget Fiscal Year	FY 2021 Actual thru Nov	Favorable / (Unfavorable) thru Nov Annual Budget
Allocation Regular						
Adult Daycare	-	-	-	34,237.00	-	34,237.00
Agricultural Extension Service	212,405.00	218,322.00	(5,917.00)	218,322.00	218,322.00	-
Board of Education	35,377,365.00	35,986,610.00	(609,245.00)	86,367,865.00	35,986,610.00	50,381,255.00
Cecil College	6,446,575.00	6,630,229.00	(183,654.00)	11,841,157.00	6,630,229.00	5,210,928.00
Domestic Violence	-	-	-	-	-	-
Gypsy Moth	-	-	-	5,625.00	-	5,625.00
Health Department	994,008.15	-	994,008.15	3,823,475.00	-	3,823,475.00
Libraries	2,504,340.00	2,669,425.00	(165,085.00)	6,406,619.00	2,669,425.00	3,737,194.00
MD School for Blind	8,544.00	6,900.00	1,644.00	21,504.00	6,900.00	14,604.00
Non-Profit Agencies	-	-	-	-	-	-
Social Services	-	-	-	-	-	-
Soil Conservation	48,562.00	48,562.00	-	48,562.00	48,562.00	-
Volunteer Fire Departments	3,199,063.62	3,233,112.42	(34,048.80)	3,422,551.00	3,233,112.42	189,438.58
Total Allocation Regular	48,790,862.77	48,793,160.42	(2,297.65)	112,189,917.00	48,793,160.42	63,396,756.58
Operating Transfers						
Housing Voucher	-	-	-	71,107.00	-	71,107.00
Community Services	-	-	-	3,230,925.00	-	3,230,925.00
Capital Projects	-	-	-	200,000.00	-	200,000.00
Confiscated Funds	796.00	-	796.00	-	-	-
Circuit Court Grant	-	-	-	37,542.00	-	37,542.00
DES Grant	-	-	-	168,651.00	-	168,651.00
Board of Education	-	-	-	-	-	-
Domestic Violence	-	-	-	-	-	-
EMS Grant	-	-	-	75,829.00	-	75,829.00
Planning and Zoning	-	-	-	-	-	-
Public Works Grant	-	-	-	-	-	-
State Attorney Grant	-	-	-	102,265.00	-	102,265.00
Total Operating Transfers	796.00	-	796.00	3,886,319.00	-	3,886,319.00
State Fee-Property Tax Admin	227,738.00	193,241.00	34,497.00	475,476.00	193,241.00	282,235.00
Tax Rebate	703,134.81	726,080.87	(22,946.06)	726,084.00	726,080.87	3.13
Bank Tax Distribution	7,179.00	7,179.00	-	7,179.00	7,179.00	-
Total Transfers & Intergov	49,729,710.58	49,719,661.29	10,049.29	117,284,975.00	49,719,661.29	67,565,313.71

Notes:

- (a) November includes pro-rata estimates and accrual calculations which may be revised after 2021 Yearend Adjustments.
- (b) Budget numbers are presented as full year budget.

Cecil County MD
General Fund
Balance Sheet
as of Five Months Through 11/30/2020

See Note (a) as to limitations
(Unaudited)

	<u>Prior Year</u>	<u>Current Year</u>	<u>Prior</u> <u>Yearend</u>
	<u>11/30/19</u>	<u>11/30/20</u>	<u>06/30/20</u>
<u>ASSETS</u>			
Cash	55,691,993.74	67,863,569.42	2,400,579.00
Cash - Time Deposits	12,030,834.32	41,418,854.52	44,193,833.00
Less: Amounts due other Funds	12,057,826.87	(25,624,174.95)	-
Net Cash	79,780,654.93	83,658,248.99	46,594,412.00
Receivables	32,720,752.53	33,205,931.08	9,957,633.00
Due from Other Governments	149,048.56	5,743.46	27,280,662.00
Other Assets	317,896.39	435,622.56	382,575.00
Total Assets	<u>112,968,352.41</u>	<u>117,305,546.09</u>	<u>84,215,282.00</u>
<u>LIABILITIES</u>			
Accounts Payable	576,627.14	887,839.78	3,402,091.00
Unavailable/Unearned Revenue	818,712.67	513,697.59	19,557,212.00
Other Liabilities	3,364,621.11	4,405,048.43	6,731,099.00
Total Liabilities	<u>4,759,960.92</u>	<u>5,806,585.80</u>	<u>29,690,402.00</u>
<u>FUND BALANCES</u>			
Non-spendable (per Yearend)	9,812,028.00	9,812,028.00	6,874,368.00
Unrestricted	98,396,363.49	101,686,932.29	47,650,512.00
Total Fund Balance	<u>108,208,391.49</u>	<u>111,498,960.29</u>	<u>54,524,880.00</u>

Notes:

- (a) Novemer pro-rata estimates and accrual calculations which may be revised after 2021 Yearend Adjustments.

Cecil County MD
INCOME TAX RECEIPTS as of
November, 2020
(Unaudited)

	FISCAL YEAR - 2018		FISCAL YEAR - 2019		FISCAL YEAR - 2020		FISCAL YEAR - 2021	
	Actual	% of Act Total	Actual	% of Act Total	Actual	% of Act Total	Actual	% of Bud Total
SEPTEMBER	\$ 441,633	0.7%	\$ 1,354,484	2.0%	\$ 1,678,858	2.5%	\$ 5,313,215	8.3%
OCTOBER	1,736,164	2.9%	1,726,559	2.6%	2,563,998	3.8%	1,959,551	3.1%
NOVEMBER	13,478,378	22.9%	14,834,759	22.2%	16,427,087	24.2%	16,982,094	26.6%
DECEMBER	255,441	0.4%	264,621	0.4%	376,094	0.6%		0.0%
JANUARY	407,529	0.7%	554,660	0.8%	515,666	0.8%		0.0%
FEBRUARY	14,274,442	24.2%	14,586,464	21.8%	15,690,227	23.1%		0.0%
MARCH	197,921	0.3%	1,062,971	1.6%	1,164,631	1.7%		0.0%
APRIL	-	0.0%	-	0.0%	-	0.0%		0.0%
MAY	12,483,277	21.2%	12,457,887	18.7%	12,051,323	17.7%		0.0%
JUNE	9,939,451	16.9%	13,357,673	20.0%	10,094,766	14.9%		0.0%
JULY	4,563,783	7.7%	4,666,810	7.0%	4,115,987	6.1%		0.0%
AUGUST	1,131,716	1.9%	1,915,217	2.9%	3,256,268	4.8%		0.0%
Year to Date	\$ 58,909,734	100.0%	\$ 66,782,105	100.0%	\$ 67,934,905	100.0%	\$ 24,254,860	37.9%
Budget	\$ 60,363,860		\$ 62,572,542		\$ 63,322,542		\$ 63,962,320	
Comparative Year to Year Nov 30	\$ 15,656,175	-6.4%	\$ 17,915,802	14.4%	\$ 20,669,943	15.4%	\$ 24,254,860	17.3%

Notes:

FY 2021 YTD Actual Receipts % change current year vs. prior year 17.34%
FY 2021 YTD Actual Receipts \$ change current year vs. prior year \$ 3,584,917

Cecil County MD
PERRYVILLE CASINO REVENUES as of
November 30, 2020
(Unaudited)

	FISCAL YEAR - 2020				FISCAL YEAR - 2021			
	Total From Gaming Commission	Town of Perryville's Portion	Cecil County's Portion	% of Act Total	Total From Gaming Commission	Town of Perryville's Portion	Cecil County's Portion	% of Budget Total
JULY	\$ 354,786	\$ 124,175	\$ 230,611	11.7%	\$ 380,989	\$ 133,346	\$ 247,643	10.8%
AUGUST	347,362	121,577	225,785	11.5%	368,011	128,804	239,207	10.4%
SEPTEMBER	324,326	113,514	210,812	10.7%	365,604	127,961	237,643	10.3%
OCTOBER	317,578	111,152	206,426	10.5%	380,220	133,077	247,143	10.7%
NOVEMBER	314,183	109,964	204,219	10.4%	319,303	111,756	207,547	9.0%
DECEMBER	330,506	115,677	214,829	10.9%	-	-	-	0.0%
JANUARY	332,502	116,376	216,126	11.0%	-	-	-	0.0%
FEBRUARY	361,654	126,579	235,075	11.9%	-	-	-	0.0%
MARCH	162,570	56,900	105,671	5.4%	-	-	-	0.0%
APRIL	-	-	-	0.0%	-	-	-	0.0%
MAY	-	-	-	0.0%	-	-	-	0.0%
JUNE	187,577	65,652	121,925	6.2%	-	-	-	0.0%
Year to Date	\$ 3,033,045	\$ 1,061,566	\$ 1,971,479	100.0%	\$ 1,814,126	\$ 634,944	\$ 1,179,182	51.3%
Budget			\$ 2,800,000				\$ 2,300,000	
Comparative Year to Year Nov 30	\$ 1,658,234	\$ 580,382	\$ 1,077,852	0.7%	\$ 1,814,126	\$ 634,944	\$ 1,179,182	9.4%

Notes:

- (1) The County sends 35% of the gaming commissions to Perryville when received from the State of Maryland. The County typically sends the money to Perryville within 2 days of receipt from the State.

Cecil County MD
Landfill Fund
Revenues & Expenditures by Category
as of Five Months Through 11/30/20
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2020 Actual thru Nov	FY 2021 Actual thru Nov	Favorable / (Unfavorable) thru Nov 2020 vs 2019	FY 2021 Rev Budget Fiscal Year	FY 2021 Actual thru Nov	Favorable / (Unfavorable) thru Nov Annual Budget
Revenues						
Sales & User Fees	3,699,841.05	3,922,388.58	222,547.53	7,992,000.00	3,922,388.58	(4,069,611.42)
Charges for Services	84,145.94	112,714.20	28,568.26	266,300.00	112,714.20	(153,585.80)
Discount	-	-	-	-	-	-
Interest & Penalties	2,953.29	-	(2,953.29)	2,325.00	-	(2,325.00)
Federal Grants	-	-	-	-	-	-
State Grants	-	-	-	-	-	-
Contributions & Other	480.58	900.00	419.42	-	900.00	900.00
Total Revenues	3,787,420.86	4,036,002.78	248,581.92	8,260,625.00	4,036,002.78	(4,224,622.22)
Expenditures						
Salary & Fringe	619,799.98	632,805.31	(13,005.33)	1,705,474.00	632,805.31	1,072,668.69
Professional & Related Services	580,157.59	933,642.49	(353,484.90)	3,055,280.09	933,642.49	2,121,637.60
Supplies & Materials	126,777.09	132,458.13	(5,681.04)	352,602.00	132,458.13	220,143.87
Utilities	38,110.32	33,771.14	4,339.18	255,700.00	33,771.14	221,928.86
Training & Related	4,607.00	2,616.99	1,990.01	31,350.00	2,616.99	28,733.01
Depreciation	570,854.17	429,121.67	141,732.50	1,029,892.00	429,121.67	600,770.33
Depletion	260,540.42	458,333.33	(197,792.91)	1,100,000.00	458,333.33	641,666.67
Transfers & Intergovernment	25,825.52	25,826.00	(0.48)	51,651.00	25,826.00	25,825.00
Total Expenditures	2,226,672.09	2,648,575.06	(421,902.97)	7,581,949.09	2,648,575.06	4,933,374.03
Operating Gain/(Loss)	1,560,748.77	1,387,427.72	(173,321.05)	678,675.91	1,387,427.72	708,751.81
Non-Operating Revenues (Expenses)						
Interest Expense	26,432.18	29,713.87	3,281.69	(177,996.00)	29,713.87	207,709.87
Bond Issue Expense	-	-	-	(75,884.00)	-	75,884.00
Investment Earnings	405,586.78	1,528,899.52	1,123,312.74	150,000.00	1,528,899.52	1,378,899.52
Change in Net Position	1,992,767.73	2,946,041.11	953,273.38	574,795.91	2,946,041.11	2,295,361.20
				(a)		

Notes:

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison
- (b) Depreciation for FY2020 is shown as a percentage of yearend actual and FY2021 as a percentage of budget.
- (c) The FY 2021 budget includes Fund Balance and capital outlay in the change in net position.

Cecil County MD
Waste Water Fund
Revenues & Expenditures by Category
as of Five Months Through 11/30/20
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2020 Actual thru Nov	FY 2021 Actual thru Nov	Favorable / (Unfavorable) thru Nov 2020 vs 2019	FY 2021 Rev Budget Fiscal Year	FY 2021 Actual thru Nov	Favorable / (Unfavorable) thru Nov Annual Budget
Revenues						
Sales & User Fees	2,182,857.61	2,263,058.00	80,200.39	8,092,407.00	2,263,058.00	(5,829,349.00)
Interest & Penalties	16,496.22	4,928.57	(11,567.65)	30,075.00	4,928.57	(25,146.43)
Federal Grants	-	-	-	-	-	-
State Grants	60,000.00	60,000.00	-	60,000.00	60,000.00	-
Charges for Services	9,815.67	4,046.60	(5,769.07)	13,950.00	4,046.60	(9,903.40)
Contributions & Other	333.20	31,950.00	31,616.80	5,000.00	31,950.00	26,950.00
Total Revenues	2,269,502.70	2,363,983.17	94,480.47	8,201,432.00	2,363,983.17	(5,837,448.83)
Expenditures						
Salary & Fringe	490,030.38	558,372.97	(68,342.59)	1,415,356.00	558,372.97	856,983.03
Professional & Related Services	438,628.11	513,688.20	(75,060.09)	1,669,225.00	513,688.20	1,155,536.80
Supplies & Materials	206,212.92	173,567.90	32,645.02	518,212.00	173,567.90	344,644.10
Utilities	127,219.34	162,684.77	(35,465.43)	566,200.00	162,684.77	403,515.23
Training & Related	6,455.45	3,972.45	2,483.00	33,000.00	3,972.45	29,027.55
Depreciation	1,501,687.67	1,473,695.67	27,992.00	4,421,087.00	1,473,695.67	2,947,391.33
Transfers & Intergovernment	-	-	-	-	-	-
Total Expenditures	2,770,233.87	2,885,981.96	(115,748.09)	8,623,080.00	2,885,981.96	5,737,098.04
Operating Gain/(Loss)	(500,731.17)	(521,998.79)	(21,267.62)	(421,648.00)	(521,998.79)	(100,350.79)
Non-Operating Revenues (Expenses)						
Interest Expense	(432,013.50)	(435,389.08)	(3,375.58)	(1,577,674.00)	(435,389.08)	1,142,284.92
Bond Issue Expense	(118,352.12)	(118,352.12)	-	(176,569.00)	(118,352.12)	58,216.88
Transfer in Casino Fund	-	-	-	1,000,000.00	-	(1,000,000.00)
Investment Earnings	3.85	3.60	(0.25)	30,000.00	3.60	(29,996.40)
Capital Contributions						
Developers Contributions	-	-	-	-	-	-
Connection Fees	690,758.39	896,683.25	205,924.86	1,500,000.00	896,683.25	(603,316.75)
Change in Net Position	(360,334.55)	(179,053.14)	181,281.41	354,109.00 (a)	(179,053.14)	(533,162.14)

Notes:

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison
- (b) Depreciation for FY2020 is shown as a percentage of yearend actual and FY2021 as a percentage of budget.
- (c) The FY 2021 budget includes Fund Balance and capital outlay in the change in net position.