

Cecil County MD
General Fund
Revenues & Expenditures by Major Department
as of Seven Months Through 01/31/2022
See Note (a) as to limitations
(Unaudited)

FY22 YTD represents 58% of Full Year Budget
Current Year Budget (b) vs Actual

	Current Year vs Prior Year Actual			Current Year Budget (b) vs Actual		
	FY 2021 Actual thru Jan	FY 2022 Actual thru Jan	Favorable / (Unfavorable) thru Jan 2021 vs 2022	FY 2022 Rev Budget Fiscal Year	FY 2022 Actual thru Jan	% of FY21 Act YTD to Full Year Budget
Revenues						
Real Property Tax	108,988,255.52	111,094,761.39	2,106,505.87	110,828,988.00	111,094,761.39	100%
Personal Property Tax	10,702,266.53	13,316,831.56	2,614,565.03	12,776,103.00	13,316,831.56	104%
Payment in Lieu of Tax	3,705,072.70	3,707,198.78	2,126.08	3,709,462.00	3,707,198.78	100%
Discount	(23,765.74)	(54,312.28)	(30,546.54)	(300,000.00)	(54,312.28)	18%
Interest & Penalties	141,692.35	173,163.43	31,471.08	653,300.00	173,163.43	27%
Income Tax	25,476,730.13	24,463,398.06	(1,013,332.07)	65,561,000.00	24,463,398.06	37%
License & Permits	934,078.05	1,279,144.82	345,066.77	2,200,029.00	1,279,144.82	58%
Federal Grants	-	-	-	-	-	NM
State Grants	351,285.21	558,198.34	206,913.13	1,383,457.00	558,198.34	40%
Other Intergovernmental	712,011.04	847,761.72	135,750.68	1,978,714.00	847,761.72	43%
Charges for Services	2,536,606.60	4,579,406.52	2,042,799.92	4,357,857.00	4,579,406.52	105%
Recordation	4,573,266.21	10,474,783.81	5,901,517.60	6,400,000.00	10,474,783.81	164%
Investment Earnings	158,453.27	27,170.15	(131,283.12)	153,100.00	27,170.15	18%
Contributions & Other Transfers	142,827.98	227,283.11	84,455.13	213,500.00	227,283.11	106%
	-	3,632.33	3,632.33	1,035,000.00	3,632.33	0%
Total Revenues	158,398,779.85	170,698,421.74	12,299,641.89	210,950,510.00	170,698,421.74	81%
Expenditures						
COUNTY EXECUTIVE	105,250.66	107,361.62	(2,110.96)	185,390.00	107,361.62	58%
COUNTY COUNCIL	223,382.76	234,135.54	(10,752.78)	446,486.00	234,135.54	52%
ADMINISTRATOR	291,199.68	212,577.95	78,621.73	415,781.00	212,577.95	51%
HUMAN RESOURCES	939,386.07	1,006,470.12	(67,084.05)	1,527,651.00	1,006,470.12	66%
CIRCUIT COURT	1,266,979.09	1,337,488.83	(70,509.74)	2,480,715.00	1,337,488.83	54%
STATE'S ATTORNEY'S OFFICE	1,475,923.29	1,694,220.49	(218,297.20)	3,308,179.00	1,694,220.49	51%
YOUTH PANEL	-	-	-	-	-	NM
ORPHAN'S COURT	27,498.88	26,125.68	1,373.20	53,282.00	26,125.68	49%
BOARD OF ELECTIONS	350,869.92	284,797.26	66,072.66	1,139,879.00	284,797.26	25%
FINANCE	1,571,561.72	1,695,640.24	(124,078.52)	2,917,431.00	1,695,640.24	58%
LIQUOR BOARD	111,965.87	116,261.14	(4,295.27)	223,661.00	116,261.14	52%
LAND USE & DEVELOPMENT SERVICES	1,424,852.15	1,375,274.50	49,577.65	2,764,972.00	1,375,274.50	50%
MAINTENANCE	1,885,420.98	2,059,656.20	(174,235.22)	4,346,583.00	2,059,656.20	47%
LEGAL SERVICES	193,767.58	188,922.81	4,844.77	350,446.00	188,922.81	54%
LAW ENFORCEMENT	13,361,554.89	14,011,229.04	(649,674.15)	26,606,542.00	14,011,229.04	53%
EMERGENCY SERVICES	8,798,463.69	10,392,406.64	(1,593,942.95)	15,792,835.00	10,392,406.64	66%
ANIMAL CONTROL	634,552.33	(452.14)	635,004.47	-	(452.14)	NM
PUBLIC WORKS	6,773,286.22	6,559,301.18	213,985.04	11,509,489.00	6,559,301.18	57%
PUBLIC HEALTH	62,076.84	76,752.19	(14,675.35)	3,725,279.00	76,752.19	2%
MD SCHOOL BLIND/ADULT DAYCARE	6,900.00	-	6,900.00	55,741.00	-	0%
SOCIAL SERVICES	179,387.35	155,263.36	24,123.99	352,220.00	155,263.36	44%
BOARD OF EDUCATION	50,885,818.89	52,245,058.59	(1,359,239.70)	89,202,026.00	52,245,058.59	59%
CECIL COLLEGE	9,175,945.19	9,170,821.54	5,123.65	12,066,736.00	9,170,821.54	76%
NON-PROFIT AGENCIES	-	-	-	-	-	NM
PARKS & RECREATION	757,947.52	908,966.44	(151,018.92)	1,834,752.00	908,966.44	50%
LIBRARIES	3,737,195.00	3,634,407.00	102,788.00	6,040,417.00	3,634,407.00	60%
AGRICULTURE	498,055.13	520,418.48	(22,363.35)	720,562.00	520,418.48	72%
ECONOMIC DEVELOPMENT	803,210.52	872,438.18	(69,227.66)	1,560,763.00	872,438.18	56%
JUDGEMENT & LOSSES	11,115.20	7,332.87	3,782.33	15,000.00	7,332.87	49%
GRANTS TO MUNICIPALITIES	733,259.87	771,579.00	(38,319.13)	771,579.00	771,579.00	100%
DEBT SERVICE - PRINCIPAL	10,985,552.81	10,037,685.67	947,867.14	13,888,317.36	10,037,685.67	72%
DEBT SERVICE - INTEREST	5,965,514.73	4,921,855.66	1,043,659.07	5,170,823.64	4,921,855.66	95%
OPERATING TRANSFER	-	11,789.00	(11,789.00)	4,513,467.00	11,789.00	0%
Total Expenditures	123,237,894.83	124,635,785.08	(1,397,890.25)	213,987,005.00	124,635,785.08	58%
Revenues over Expenditures	35,160,885.02	46,062,636.66	10,901,751.64	(3,036,495.00)	46,062,636.66	NM

(a)

Notes:

- (a) Jan includes pro-rata estimates and accrual calculations which may be revised after 2022 Yearend Adjustments.
- (b) For FY 2022 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 Seven Months Through 01/31/2022

See Note (a) as to limitations
(Unaudited)

FY22 YTD represents 58% of Full Year Budget
Current Year Budget vs Actual

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2021 Actual thru Jan	FY 2022 Actual thru Jan	Favorable / (Unfavorable) thru Jan 2021 vs 2022	FY 2022 Rev Budget Fiscal Year	FY 2022 Actual thru Jan	% of FY21 Act YTD to Full Year Budget
Revenues						
Real Property Tax	108,988,255.52	111,094,761.39	2,106,505.87	110,828,988.00	111,094,761.39	100%
Personal Property Tax	10,702,266.53	13,316,831.56	2,614,565.03	12,776,103.00	13,316,831.56	104%
Payment in lieu of Tax	3,705,072.70	3,707,198.78	2,126.08	3,709,462.00	3,707,198.78	100%
Discount	(23,765.74)	(54,312.28)	(30,546.54)	(300,000.00)	(54,312.28)	18%
Interest & Penalties	141,692.35	173,163.43	31,471.08	653,300.00	173,163.43	27%
Income Tax	25,476,730.13	24,463,398.06	(1,013,332.07)	65,561,000.00	24,463,398.06	37%
License & Permits	934,078.05	1,279,144.82	345,066.77	2,200,029.00	1,279,144.82	58%
Federal Grants	-	-	-	-	-	NM
State Grants	351,285.21	558,198.34	206,913.13	1,383,457.00	558,198.34	40%
Other Intergovernmental	712,011.04	847,761.72	135,750.68	1,978,714.00	847,761.72	43%
Charges for Services	2,536,606.60	4,579,406.52	2,042,799.92	4,357,857.00	4,579,406.52	105%
Recordation	4,573,266.21	10,474,783.81	5,901,517.60	6,400,000.00	10,474,783.81	164%
Investment Earnings	158,453.27	27,170.15	(131,283.12)	153,100.00	27,170.15	18%
Contributions & Other	142,827.98	227,283.11	84,455.13	213,500.00	227,283.11	106%
Transfers	-	3,632.33	3,632.33	1,035,000.00	3,632.33	0%
Total Revenues	<u>158,398,779.85</u>	<u>170,698,421.74</u>	<u>12,299,641.89</u>	<u>210,950,510.00</u>	<u>170,698,421.74</u>	81%
Expenditures						
Salary & Fringe	25,413,336.77	26,910,681.41	(1,497,344.64)	47,958,332.00	26,910,681.41	56%
Professional & Related Services	5,374,338.18	5,225,292.56	149,045.62	10,744,704.30	5,225,292.56	49%
Supplies & Materials	5,964,237.92	6,480,877.43	(516,639.51)	12,319,660.70	6,480,877.43	53%
Utilities	562,135.57	661,997.27	(99,861.70)	1,382,081.00	661,997.27	48%
Training & Related	123,151.57	216,804.92	(93,653.35)	689,801.00	216,804.92	31%
Capital Outlay	562,403.60	642,417.13	(80,013.53)	930,335.00	642,417.13	69%
Expendable Equip Other	-	6,726.84	(6,726.84)	9,927.00	6,726.84	68%
Debt Service	-	-	-	-	-	NM
Special Purpose	580,119.39	482,029.28	98,090.11	999,579.00	482,029.28	48%
Debt Service - Principal	10,985,552.81	10,037,685.67	947,867.14	13,888,317.36	10,037,685.67	72%
Debt Service - Interest	5,965,514.73	4,921,855.66	1,043,659.07	5,170,823.64	4,921,855.66	95%
Transfers & Intergovernment	67,707,104.29	69,049,416.91	(1,342,312.62)	119,893,444.00	69,049,416.91	58%
Total Expenditures	<u>123,237,894.83</u>	<u>124,635,785.08</u>	<u>(1,397,890.25)</u>	<u>213,987,005.00</u>	<u>124,635,785.08</u>	58%
Revenues over Expenditures	<u>35,160,885.02</u>	<u>46,062,636.66</u>	<u>10,901,751.64</u>	<u>(3,036,495.00)</u>	<u>46,062,636.66</u>	NM

(a)

Notes:

- (a) Jan includes pro-rata estimates and accrual calculations which may be revised after 2022 Yearend Adjustments.
- (b) For FY 2022 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 Seven Months Through 01/31/2022

See Note (a) as to limitations
(Unaudited)

FY22 YTD represents 58% of Full Year Budget
Current Year Budget vs Actual

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2021 Actual thru Jan	FY 2022 Actual thru Jan	Favorable / (Unfavorable) thru Jan 2021 vs 2022	FY 2022 Rev Budget Fiscal Year	FY 2022 Actual thru Jan	% of FY21 Act YTD to Full Year Budget
Allocation Regular						
Adult Daycare	-	-	-	34,237.00	-	0%
Agricultural Extension Service	218,322.00	222,002.00	(3,680.00)	238,142.00	222,002.00	93%
Board of Education	50,381,254.00	51,640,764.00	(1,259,510.00)	88,527,026.00	51,640,764.00	58%
Cecil College	9,064,455.00	9,064,455.00	-	11,841,157.00	9,064,455.00	77%
Domestic Violence	-	-	-	-	-	NM
Economic Development	-	-	-	-	-	NM
Gypsy Moth	-	-	-	5,625.00	-	0%
Health Department	-	-	-	3,623,475.00	-	0%
Libraries	3,737,195.00	3,634,407.00	102,788.00	6,040,417.00	3,634,407.00	60%
MD School for Blind	6,900.00	-	6,900.00	21,504.00	-	0%
Non-Profit Agencies	-	-	-	-	-	NM
Social Services	-	-	-	-	-	NM
Soil Conservation	48,562.00	48,562.00	-	48,562.00	48,562.00	100%
Volunteer Fire Departments	3,233,112.42	3,329,198.91	(96,086.49)	3,329,199.00	3,329,198.91	100%
Total Allocation Regular	66,689,800.42	67,939,388.91	(1,249,588.49)	113,709,344.00	67,939,388.91	60%
Operating Transfers						
Housing Voucher	-	-	-	83,127.00	-	0%
Community Services	-	-	-	4,430,340.00	-	0%
Capital Projects	-	-	-	-	-	NM
Confiscated Funds	-	11,789.00	(11,789.00)	-	11,789.00	NM
Circuit Court Grant	-	-	-	35,701.00	-	0%
DES Grant	-	-	-	172,614.00	-	0%
COPS Grant	-	-	-	100,892.00	-	0%
Board of Education	-	-	-	-	-	NM
Domestic Violence	-	-	-	-	-	NM
EMS Grant	-	-	-	85,873.00	-	0%
Planning and Zoning	-	-	-	-	-	NM
Public Works Grant	-	-	-	-	-	NM
State Attorney Grant	-	-	-	78,526.00	-	0%
Total Operating Transfers	-	11,789.00	(11,789.00)	4,987,073.00	11,789.00	0%
State Fee-Property Tax Admin	284,044.00	326,660.00	(42,616.00)	425,448.00	326,660.00	77%
Tax Rebate	726,080.87	764,400.00	(38,319.13)	764,400.00	764,400.00	100%
Bank Tax Distribution	7,179.00	7,179.00	-	7,179.00	7,179.00	100%
Total Transfers & Intergov	67,707,104.29	69,049,416.91	(1,342,312.62)	119,893,444.00	69,049,416.91	58%

Notes:

- (a) Jan includes pro-rata estimates and accrual calculations which may be revised after 2022 Yearend Adjustments.
- (b) Budget numbers are presented as full year budget.

Cecil County MD
General Fund
Balance Sheet
as of Seven Months Through 01/31/2022
See Note (a) as to limitations
(Unaudited)

	<u>Prior Year</u>	<u>Current Year</u>	<u>Prior</u> <u>Yearend</u>
	<u>01/31/21</u>	<u>01/31/22</u>	<u>06/30/21</u>
<u>ASSETS</u>			
Cash	47,577,529.19	119,321,055.97	7,154,140.00
Cash - Time Deposits	38,423,847.20	41,298,126.10	52,541,935.00
Less: Amounts due other Funds	(6,765,656.84)	(42,479,706.49)	-
Net Cash	79,235,719.55	118,139,475.58	59,696,075.00
Receivables	13,819,171.22	8,641,214.51	17,439,912.00
Due from Other Governments	5,743.46	3,881.36	33,527,776.00
Other Assets	331,677.07	351,100.04	435,185.00
Total Assets	93,392,311.30	127,135,671.49	111,098,948.00
<u>LIABILITIES</u>			
Accounts Payable	617,798.99	545,760.22	2,872,162.00
Unavailable/Unearned Revenue	466,877.00	1,302,617.07	23,584,543.00
Other Liabilities	2,621,867.64	3,255,695.46	8,673,283.00
Total Liabilities	3,706,543.63	5,104,072.75	35,129,988.00
<u>FUND BALANCES</u>			
Non-spendable (per Yearend)	6,874,368.00	6,348,832.00	6,348,832.00
Unrestricted	82,811,399.67	115,682,766.74	69,620,128.00
Total Fund Balance	89,685,767.67	122,031,598.74	75,968,960.00

Notes:

- (a) January pro-rata estimates and accrual calculations which may be revised after 2022 Yearend Adjustments.

Cecil County MD
INCOME TAX RECEIPTS as of
January 31, 2022
(Unaudited)

	FISCAL YEAR - 2019		FISCAL YEAR - 2020		FISCAL YEAR - 2021		FISCAL YEAR - 2022	
	Actual	% of Act Total	Actual	% of Act Total	Actual	% of Act Total	Actual	% of Bud Total
SEPTEMBER	\$ 1,354,484	2.0%	\$ 1,678,858	2.5%	\$ 5,313,215	6.5%	\$ 2,968,925	4.5%
OCTOBER	1,726,559	2.6%	2,563,998	3.8%	1,959,551	2.4%	1,831,256	2.8%
NOVEMBER	14,834,759	22.2%	16,427,087	24.2%	16,982,094	20.9%	18,388,866	28.0%
DECEMBER	264,621	0.4%	376,094	0.6%	461,385	0.6%	400,311	0.6%
JANUARY	554,660	0.8%	515,666	0.8%	760,485	0.9%	874,040	1.3%
FEBRUARY	14,586,464	21.8%	15,690,227	23.1%	18,927,008	23.3%		
MARCH	1,062,971	1.6%	1,164,631	1.7%	1,159,158	1.4%		
APRIL	-	0.0%	-	0.0%	-	0.0%		
MAY	12,457,887	18.7%	12,051,323	17.7%	13,475,388	16.6%		
JUNE	13,357,673	20.0%	10,094,766	14.9%	12,650,053	15.6%		
JULY	4,666,810	7.0%	4,115,987	6.1%	4,427,606	5.4%		
AUGUST	1,915,217	2.9%	3,256,268	4.8%	5,174,964	6.4%		
Year to Date	\$ 66,782,105	100.0%	\$ 67,934,905	100.0%	\$ 81,290,908	100.0%	\$ 24,463,398	37.3%
Budget	\$ 62,572,542		\$ 63,322,542		\$ 63,962,320		\$ 65,561,000	
Comparative Year to Year Jan 31	\$ 18,735,083	14.8%	\$ 21,561,703	15.1%	\$ 25,476,730	18.2%	\$ 24,463,398	-4.0%

Notes:

FY 2022 YTD Actual Receipts % change current year vs. prior year **-3.98%**
FY 2022 YTD Actual Receipts \$ change current year vs. prior year **\$ (1,013,332)**

Cecil County MD
PERRYVILLE CASINO REVENUES as of
January 31, 2022
(Unaudited)

	FISCAL YEAR - 2021				FISCAL YEAR - 2022			
	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	\$ 380,989	\$ 133,346	\$ 247,643	8.1%	\$ 480,887	\$ 168,310	\$ 312,577	10.8%
AUGUST	368,011	128,804	239,207	7.8%	422,329	147,815	274,514	9.5%
SEPTEMBER	365,604	127,961	237,643	7.8%	406,027	142,109	263,917	9.1%
OCTOBER	380,220	133,077	247,143	8.1%	415,123	145,293	269,830	9.4%
NOVEMBER	319,303	111,756	207,547	6.8%	382,945	134,031	248,914	8.6%
DECEMBER	357,470	125,115	232,356	7.6%	391,601	137,060	254,541	8.8%
JANUARY	372,639	130,424	242,215	7.9%	360,801	126,280	234,521	8.1%
FEBRUARY	341,988	119,696	222,292	7.3%	-	-	-	0.0%
MARCH	471,131	164,896	306,235	10.0%	-	-	-	0.0%
APRIL	463,057	162,070	300,987	9.8%	-	-	-	0.0%
MAY	462,306	161,807	300,499	9.8%	-	-	-	0.0%
JUNE	418,974	146,641	272,333	8.9%	-	-	-	0.0%
Year to Date	\$ 4,701,690	\$ 1,645,591	\$ 3,056,098	100.0%	\$ 2,859,713	\$ 1,000,900	\$ 1,858,813	64.4%
Budget			\$ 2,300,000	0.0%			\$ 2,884,700	
Comparative Year to Year Jan 31	\$ 2,544,235	\$ 890,482	\$ 1,653,753	9.6%	\$ 2,859,713	\$ 1,000,900	\$ 1,858,813	12.4%

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 Seven Months Through 01/31/22
Unaudited

FY22 YTD represents 58% of Full Year Budget

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2021 Actual thru Jan	FY 2022 Actual thru Jan	Favorable / (Unfavorable) thru Jan 2021 vs 2022	FY 2022 Rev Budget Fiscal Year	FY 2022 Actual thru Jan	% of FY21 Act YTD to Full Year Budget
Revenues						
Sales & User Fees	5,458,472.81	5,394,430.39	(64,042.42)	8,232,000.00	5,394,430.39	66%
Charges for Services	156,978.62	460,642.35	303,663.73	273,000.00	460,642.35	169%
Discount	-	-	-	-	-	NM
Interest & Penalties	1,683.25	-	(1,683.25)	2,325.00	-	0%
Federal Grants	-	-	-	-	-	NM
State Grants	-	-	-	-	-	NM
Contributions & Other	24,784.77	-	(24,784.77)	-	-	NM
Total Revenues	5,641,919.45	5,855,072.74	213,153.29	8,507,325.00	5,855,072.74	69%
Expenditures						
Salary & Fringe	934,591.96	982,757.71	(48,165.75)	1,770,572.00	982,757.71	56%
Professional & Related Services	1,296,529.16	1,169,787.93	126,741.23	3,658,593.00	1,169,787.93	32%
Supplies & Materials	208,979.40	204,914.30	4,065.10	324,682.00	204,914.30	63%
Utilities	64,521.75	17,270.54	47,251.21	255,700.00	17,270.54	7%
Training & Related	3,891.99	5,297.64	(1,405.65)	31,350.00	5,297.64	17%
Expendable Equipment	-	858.03	(858.03)	4,923.00	858.03	17%
Depreciation	460,033.00	685,405.58	(225,372.58)	1,174,981.00	685,405.58	58%
Depletion	767,194.75	641,666.67	125,528.08	1,100,000.00	641,666.67	58%
Bad Debt Expense	-	-	-	-	-	NM
Transfers & Intergovernment	25,826.00	25,826.00	-	51,651.00	25,826.00	50%
Total Expenditures	3,761,568.01	3,733,784.40	27,783.61	8,372,452.00	3,733,784.40	45%
Operating Gain/(Loss)	1,880,351.44	2,121,288.34	240,936.90	134,873.00	2,121,288.34	1573%
Non-Operating Revenues (Expenses)						
Interest Expense	(177,867.65)	(245,164.67)	(67,297.02)	(227,936.00)	(245,164.67)	108%
Bond Issue Expense	-	(1,507.82)	(1,507.82)	(68,872.00)	(1,507.82)	2%
Investment Earnings	2,032,805.16	(452,243.28)	(2,485,048.44)	300,000.00	(452,243.28)	-151%
Change in Net Position	3,735,288.95	1,422,372.57	(2,311,408.56)	138,065.00 (a)	1,422,372.57	1030%

Notes:

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison
- (b) Depreciation for FY2021 is shown as a percentage of yearend actual and FY2022 as a percentage of budget.
- (c) The FY 2022 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 Seven Months Through 01/31/22
Unaudited

FY22 YTD represents 58% of Full Year Budget

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2021 Actual thru Jan	FY 2022 Actual thru Jan	Favorable / (Unfavorable) thru Jan 2021 vs 2022	FY 2022 Rev Budget Fiscal Year	FY 2022 Actual thru Jan	% of FY21 Act YTD to Full Year Budget
Revenues						
Sales & User Fees	4,293,953.48	4,323,982.83	30,029.35	8,356,236.00	4,323,982.83	52%
Interest & Penalties	8,416.19	24,990.65	16,574.46	30,075.00	24,990.65	83%
Federal Grants	-	-	-	-	-	NM
State Grants	60,000.00	60,000.00	-	60,000.00	60,000.00	100%
Charges for Services	6,283.10	21,239.64	14,956.54	13,950.00	21,239.64	152%
Contributions & Other	31,950.00	-	(31,950.00)	589.00	-	0%
Total Revenues	<u>4,400,602.77</u>	<u>4,430,213.12</u>	<u>29,610.35</u>	<u>8,460,850.00</u>	<u>4,430,213.12</u>	52%
Expenditures						
Salary & Fringe	822,301.33	886,905.57	(64,604.24)	1,546,685.00	886,905.57	57%
Professional & Related Services	666,126.27	701,717.77	(35,591.50)	1,908,114.00	701,717.77	37%
Supplies & Materials	239,854.80	252,933.19	(13,078.39)	552,336.00	252,933.19	46%
Utilities	238,746.49	284,394.45	(45,647.96)	673,200.00	284,394.45	42%
Training & Related	5,607.95	5,239.80	368.15	33,000.00	5,239.80	16%
Depreciation	3,041,752.00	2,922,441.67	119,310.33	5,009,900.00	2,922,441.67	58%
Bad Debt Expense	-	-	-	-	-	NM
Transfers & Intergovernment	-	-	-	-	-	NM
Total Expenditures	<u>5,014,388.84</u>	<u>5,053,632.45</u>	<u>(39,243.61)</u>	<u>9,723,235.00</u>	<u>5,053,632.45</u>	52%
Operating Gain/(Loss)	(613,786.07)	(623,419.33)	(9,633.26)	(1,262,385.00)	(623,419.33)	49%
Non-Operating Revenues (Expenses)						
Interest Expense	(780,301.95)	(363,292.76)	417,009.19	(1,499,543.00)	(363,292.76)	24%
Bond Issue Expense	(118,352.12)	(346,218.25)	(227,866.13)	(169,062.00)	(346,218.25)	205%
Transfer in Casino Fund	-	-	-	1,000,000.00	-	0%
Investment Earnings	4.20	9.60	5.40	10,000.00	9.60	0%
Capital Contributions						
Developers Contributions	-	-	-	-	-	-
Connection Fees	<u>1,209,633.25</u>	<u>1,887,214.33</u>	<u>677,581.08</u>	<u>1,968,000.00</u>	<u>1,887,214.33</u>	96%
Change in Net Position	(302,802.69)	554,293.59	857,096.28	47,010.00 (a)	554,293.59	1179%

Notes:

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- (c) The FY 2022 budget includes Fund Balance and capital outlay in the change in net position.