

Cecil County MD
General Fund
Revenues & Expenditures by Major Department
as of Four Months Through 10/31/18
See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget (b) vs Actual		
	FY 2018 Actual thru Oct	FY 2019 Actual thru Oct	Favorable / (Unfavorable) thru Oct 2018 vs 2017	FY 2019 Rev Budget Fiscal Year	FY 2019 Actual thru Oct	Favorable / (Unfavorable) thru Oct Annual Budget
Revenues						
Real Property Tax	98,234,675.30	100,394,305.23	2,159,629.93	102,445,846.00	100,394,305.23	(2,051,540.77)
Personal Property Tax	8,850,305.95	9,664,125.68	813,819.73	9,803,364.00	9,664,125.68	(139,238.32)
Payment in Lieu of Tax Discount	3,696,652.09	3,698,862.40	2,210.31	3,704,138.00	3,698,862.40	(5,275.60)
Interest & Penalties	41,299.67	26,146.37	(15,153.30)	643,500.00	26,146.37	(617,353.63)
Income Tax	2,177,796.64	3,081,043.09	903,246.45	62,572,542.00	3,081,043.09	(59,491,498.91)
License & Permits	323,893.00	430,443.95	106,550.95	2,163,754.00	430,443.95	(1,733,310.05)
Federal Grants	-	-	-	-	-	-
State Grants	299,568.82	207,965.15	(91,603.67)	1,375,907.00	207,965.15	(1,167,941.85)
Other Intergovernmental	223,235.86	192,805.37	(30,430.49)	1,196,223.00	192,805.37	(1,003,417.63)
Charges for Services	1,930,078.14	1,220,578.96	(709,499.18)	3,791,348.00	1,220,578.96	(2,570,769.04)
Recordation	3,102,652.38	2,584,777.62	(517,874.76)	5,424,200.00	2,584,777.62	(2,839,422.38)
Investment Earnings	141,067.56	527,996.86	386,929.30	790,739.00	527,996.86	(262,742.14)
Contributions & Other Transfers	97,150.90	35,750.55	(61,400.35)	223,300.00	35,750.55	(187,549.45)
	-	-	-	1,214,000.00	-	(1,214,000.00)
Total Revenues	119,118,376.31	122,064,801.23	2,946,424.92	195,348,861.00	122,064,801.23	(73,284,059.77)
Expenditures						
COUNTY EXECUTIVE	64,380.12	42,319.44	22,060.68	213,848.00	42,319.44	171,528.56
COUNTY COUNCIL	105,973.47	108,104.90	(2,131.43)	406,110.00	108,104.90	298,005.10
ADMINISTRATOR	127,559.46	167,711.01	(40,151.55)	417,580.00	167,711.01	249,868.99
HUMAN RESOURCES	621,841.60	622,995.20	(1,153.60)	1,206,129.00	622,995.20	583,133.80
CIRCUIT COURT	640,476.67	635,078.03	5,398.64	2,232,750.00	635,078.03	1,597,671.97
STATE'S ATTORNEY'S OFFICE	637,487.42	678,833.09	(41,345.67)	2,447,126.00	678,833.09	1,768,292.91
YOUTH PANEL	-	-	-	-	-	-
ORPHAN'S COURT	11,052.55	12,330.79	(1,278.24)	46,768.00	12,330.79	34,437.21
BOARD OF ELECTIONS	86,443.10	223,452.96	(137,009.86)	864,230.00	223,452.96	640,777.04
FINANCE	883,458.36	835,212.58	48,245.78	2,859,680.00	835,212.58	2,024,467.42
LIQUOR BOARD	51,135.29	58,269.06	(7,133.77)	199,925.00	58,269.06	141,655.94
LAND USE & DEVELOPMENT SERVICES	695,355.07	708,821.85	(13,466.78)	2,431,925.00	708,821.85	1,723,103.15
MAINTENANCE	1,121,319.63	999,721.78	121,597.85	4,127,740.00	999,721.78	3,128,018.22
LEGAL SERVICES	64,213.27	54,743.05	9,470.22	235,381.00	54,743.05	180,637.95
LAW ENFORCEMENT	6,835,015.53	7,188,843.28	(353,827.75)	23,631,997.00	7,188,843.28	16,443,153.72
EMERGENCY SERVICES	5,522,284.55	5,612,254.08	(89,969.53)	13,857,859.00	5,612,254.08	8,245,604.92
ANIMAL CONTROL	211,805.24	239,135.41	(27,330.17)	784,300.00	239,135.41	545,164.59
PUBLIC WORKS	2,693,928.69	2,713,799.08	(19,870.39)	10,788,316.00	2,713,799.08	8,074,516.92
PUBLIC HEALTH	955,677.49	943,346.54	12,330.95	3,521,976.00	943,346.54	2,578,629.46
MD SCHOOL BLIND/ADULT DAYCARE	-	-	-	55,741.00	-	55,741.00
SOCIAL SERVICES	371,244.00	396,465.40	(25,221.40)	1,533,524.00	396,465.40	1,137,058.60
BOARD OF EDUCATION	27,600,675.64	27,813,935.19	(213,259.55)	84,222,441.00	27,813,935.19	56,408,505.81
CECIL COLLEGE	4,722,394.00	4,967,561.00	(245,167.00)	11,308,128.00	4,967,561.00	6,340,567.00
NON-PROFIT AGENCIES	-	-	-	-	-	-
PARKS & RECREATION	317,906.69	398,933.85	(81,027.16)	1,314,324.00	398,933.85	915,390.15
LIBRARIES	1,814,073.00	1,895,140.00	(81,067.00)	5,685,417.00	1,895,140.00	3,790,277.00
AGRICULTURE	354,240.37	150,557.38	203,682.99	664,506.00	150,557.38	513,948.62
ECONOMIC DEVELOPMENT	261,930.85	319,465.75	(57,534.90)	1,186,748.00	319,465.75	867,282.25
JUDGEMENT & LOSSES	5,311.08	14,198.75	(8,887.67)	11,000.00	14,198.75	(3,198.75)
GRANTS TO MUNICIPALITIES	677,397.70	688,350.66	(10,952.96)	695,530.00	688,350.66	7,179.34
DEBT SERVICE - PRINCIPAL	5,860,822.78	6,339,446.77	(478,623.99)	10,439,416.00	6,339,446.77	4,099,969.23
DEBT SERVICE - INTEREST	2,036,860.66	2,636,283.97	(599,423.31)	6,122,802.00	2,636,283.97	3,486,518.03
OPERATING TRANSFER	571.00	3,395.00	(2,824.00)	1,935,644.00	3,395.00	1,932,249.00
Total Expenditures	65,352,835.28	67,468,705.85	(2,115,870.57)	195,448,861.00	67,468,705.85	127,980,155.15
Revenues over Expenditures	53,765,541.03	54,596,095.38	830,554.35	(100,000.00)	54,596,095.38	54,696,095.38

(a)

Notes:

- (a) October includes pro-rata estimates and accrual calculations which may be revised after 2019 Yearend Adjustments.
- (b) For FY 2019 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 Four Months Through 10/31/18
See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2018 Actual thru Oct	FY 2019 Actual thru Oct	Favorable / (Unfavorable) thru Oct 2018 vs 2017	FY 2019 Rev Budget Fiscal Year	FY 2019 Actual thru Oct	Favorable / (Unfavorable) thru Oct Annual Budget
Revenues						
Real Property Tax	98,234,675.30	100,394,305.23	2,159,629.93	102,445,846.00	100,394,305.23	(2,051,540.77)
Personal Property Tax	8,850,305.95	9,664,125.68	813,819.73	9,803,364.00	9,664,125.68	(139,238.32)
Payment in lieu of Tax	3,696,652.09	3,698,862.40	2,210.31	3,704,138.00	3,698,862.40	(5,275.60)
Discount	-	-	-	-	-	-
Interest & Penalties	41,299.67	26,146.37	(15,153.30)	643,500.00	26,146.37	(617,353.63)
Special Assessments	-	-	-	-	-	-
Income Tax	2,177,796.64	3,081,043.09	903,246.45	62,572,542.00	3,081,043.09	(59,491,498.91)
License & Permits	323,893.00	430,443.95	106,550.95	2,163,754.00	430,443.95	(1,733,310.05)
Federal Grants	-	-	-	-	-	-
State Grants	299,568.82	207,965.15	(91,603.67)	1,375,907.00	207,965.15	(1,167,941.85)
Other Intergovernmental	223,235.86	192,805.37	(30,430.49)	1,196,223.00	192,805.37	(1,003,417.63)
Charges for Services	1,930,078.14	1,220,578.96	(709,499.18)	3,791,348.00	1,220,578.96	(2,570,769.04)
Recordation	3,102,652.38	2,584,777.62	(517,874.76)	5,424,200.00	2,584,777.62	(2,839,422.38)
Investment Earnings	141,067.56	527,996.86	386,929.30	790,739.00	527,996.86	(262,742.14)
Contributions & Other	97,150.90	35,750.55	(61,400.35)	223,300.00	35,750.55	(187,549.45)
Transfers	-	-	-	1,214,000.00	-	(1,214,000.00)
Total Revenues	119,118,376.31	122,064,801.23	2,946,424.92	195,348,861.00	122,064,801.23	(73,284,059.77)
Expenditures						
Salary & Fringe	12,617,680.62	13,246,433.54	(628,752.92)	44,496,519.00	13,246,433.54	31,250,085.46
Professional & Related Services	3,097,977.94	3,100,762.87	(2,784.93)	11,090,635.00	3,100,762.87	7,989,872.13
Supplies & Materials	2,364,837.56	2,307,586.13	57,251.43	8,549,581.00	2,307,586.13	6,241,994.87
Utilities	324,838.34	299,397.95	25,440.39	1,456,973.00	299,397.95	1,157,575.05
Training & Related	152,936.40	138,582.41	14,353.99	650,022.00	138,582.41	511,439.59
Capital Outlay	371,163.64	326,091.19	45,072.45	2,048,914.00	326,091.19	1,722,822.81
Debt Service	-	-	-	-	-	-
Special Purpose	107,719.15	254,173.58	(146,454.43)	655,753.00	254,173.58	401,579.42
Debt Service - Principal	5,860,822.78	6,339,446.77	(478,623.99)	10,439,416.00	6,339,446.77	4,099,969.23
Debt Service - Interest	2,036,860.66	2,636,283.97	(599,423.31)	6,122,802.00	2,636,283.97	3,486,518.03
Transfers & Intergovernment	38,417,998.19	38,819,947.44	(401,949.25)	109,938,246.00	38,819,947.44	71,118,298.56
Total Expenditures	65,352,835.28	67,468,705.85	(2,115,870.57)	195,448,861.00	67,468,705.85	127,980,155.15
Revenues over Expenditures	53,765,541.03	54,596,095.38	830,554.35	(100,000.00)	54,596,095.38	54,696,095.38

(a)

Notes:

- (a) October includes pro-rata estimates and accrual calculations which may be revised after 2019 Yearend Adjustments.
- (b) For FY 2019 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 Four Months Through 10/31/18
See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2018 Actual thru Oct	FY 2019 Actual thru Oct	Favorable / (Unfavorable) thru Oct 2018 vs 2017	FY 2019 Rev Budget Fiscal Year	FY 2019 Actual thru Oct	Favorable / (Unfavorable) thru Oct Annual Budget
Allocation Regular						
Adult Daycare	-	-	-	34,237.00	-	34,237.00
Agricultural Extension Service	199,201.00	5,687.10	193,513.90	203,056.00	5,687.10	197,368.90
Board of Education	27,229,512.00	27,487,844.00	(258,332.00)	82,463,528.00	27,487,844.00	54,975,684.00
Cecil College	4,669,834.00	4,911,425.00	(241,591.00)	11,089,992.00	4,911,425.00	6,178,567.00
Domestic Violence	8,800.00	8,850.00	(50.00)	34,000.00	8,850.00	25,150.00
Gypsy Moth	-	-	-	5,625.00	-	5,625.00
Health Department	951,696.88	939,953.00	11,743.88	3,453,451.00	939,953.00	2,513,498.00
Libraries	1,814,073.00	1,895,140.00	(81,067.00)	5,685,417.00	1,895,140.00	3,790,277.00
MD School for Blind	-	-	-	21,504.00	-	21,504.00
Non-Profit Agencies	-	-	-	-	-	-
Social Services	45,000.00	18,750.00	26,250.00	45,000.00	18,750.00	26,250.00
Soil Conservation	48,562.00	20,235.00	28,327.00	48,562.00	20,235.00	28,327.00
Volunteer Fire Departments	2,547,510.61	2,657,059.68	(109,549.07)	2,657,060.00	2,657,059.68	0.32
Total Allocation Regular	37,514,189.49	37,944,943.78	(430,754.29)	105,741,432.00	37,944,943.78	67,796,488.22
Operating Transfers						
Housing Voucher	-	-	-	53,488.00	-	53,488.00
Community Services	-	-	-	1,882,156.00	-	1,882,156.00
Confiscated Funds	571.00	3,395.00	(2,824.00)	-	3,395.00	(3,395.00)
Circuit Court Grant	-	-	-	31,283.00	-	31,283.00
DES Grant	-	-	-	159,344.00	-	159,344.00
Domestic Violence	-	-	-	250,016.00	-	250,016.00
EMS Grant	-	-	-	75,670.00	-	75,670.00
Planning and Zoning	-	-	-	6,000.00	-	6,000.00
Public Works Grant	-	-	-	400,000.00	-	400,000.00
State Attorney Grant	-	-	-	105,938.00	-	105,938.00
Total Operating Transfers	571.00	3,395.00	(2,824.00)	2,963,895.00	3,395.00	2,960,500.00
State Fee-Property Tax Admin	225,840.00	183,258.00	42,582.00	537,389.00	183,258.00	354,131.00
Tax Rebate	677,397.70	688,350.66	(10,952.96)	688,351.00	688,350.66	0.34
Bank Tax Distribution	-	-	-	7,179.00	-	7,179.00
Total Transfers & Intergov	38,417,998.19	38,819,947.44	(401,949.25)	109,938,246.00	38,819,947.44	71,118,298.56

Notes:

- (a) October includes pro-rata estimates and accrual calculations which may be revised after 2019 Yearend Adjustments.
- (b) Budget numbers are presented as full year budget.

Cecil County MD
General Fund
Balance Sheet
as of Four Months Through 10/31/18
See Note (a) as to limitations
(Unaudited)

	<u>Prior Year</u>	<u>Current</u>	<u>Prior</u>
	<u>10/31/17</u>	<u>Year</u>	<u>Yearend</u>
		<u>10/31/18</u>	<u>06/30/18</u>
<u>ASSETS</u>			
Cash	35,232,715.71	55,868,962.54	21,226,270.00
Cash - Time Deposits	24,126,393.43	26,575,995.56	9,860,811.00
Less: Amounts due other Funds	1,177,762.99	(17,577,773.05)	-
Net Cash	60,536,872.13	64,867,185.05	31,087,081.00
Receivables	34,601,420.23	36,799,620.26	13,206,105.00
Due from Other Governments	32,729.95	873.31	15,054,357.00
Other Assets	503,165.32	436,589.28	424,887.00
Total Assets	95,674,187.63	102,104,267.90	59,772,430.00
<u>LIABILITIES</u>			
Accounts Payable	904,698.65	453,873.65	1,714,405.00
Unavailable/Unearned Revenue	475,322.88	355,701.97	8,695,707.00
Other Liabilities	4,738,426.91	3,059,924.23	5,723,645.00
Total Liabilities	6,118,448.44	3,869,499.85	16,133,757.00
<u>FUND BALANCES</u>			
Non-spendable (per Yearend)	10,215,102.00	10,075,089.00	10,075,089.00
Unrestricted	79,340,637.19	88,159,679.05	33,563,584.00
Total Fund Balance	89,555,739.19	98,234,768.05	43,638,673.00

Notes:

- (a) October pro-rata estimates and accrual calculations which may be revised after 2019 Yearend Adjustments.

Cecil County MD
INCOME TAX RECEIPTS as of
October 2018
(Unaudited)

	FISCAL YEAR - 2016		FISCAL YEAR - 2017		FISCAL YEAR - 2018		FISCAL YEAR - 2019	
	Actual	% of Act Total	Actual	% of Act Total	Actual	% of Act Total	Actual	% of Bud Total
SEPTEMBER	\$ 1,146,884	2.1%	\$ 629,143	1.1%	\$ 441,633	0.7%	\$ 1,354,484	2.2%
OCTOBER	1,619,757	2.9%	2,247,163	3.9%	1,736,164	2.9%	1,726,559	2.8%
NOVEMBER	12,840,866	23.0%	13,850,957	24.0%	13,478,378	22.9%		0.0%
DECEMBER	76,741	0.1%	80,580	0.1%	255,441	0.4%		0.0%
JANUARY	900,864	1.6%	683,669	1.2%	407,529	0.7%		0.0%
FEBRUARY	13,269,055	23.8%	13,025,713	22.6%	14,274,442	24.2%		0.0%
MARCH	765,307	1.4%	847,736	1.5%	197,921	0.3%		0.0%
APRIL	-	0.0%	-	0.0%	-	0.0%		0.0%
MAY	10,359,336	18.6%	10,835,445	18.8%	12,483,277	21.2%		0.0%
JUNE	9,751,406	17.5%	9,449,308	16.4%	9,939,451	16.9%		0.0%
JULY	3,669,815	6.6%	3,806,285	6.6%	4,563,783	7.7%		0.0%
AUGUST	1,406,589	2.5%	2,158,307	3.7%	1,131,716	1.9%	-	0.0%
Year to Date	\$ 55,806,618	100.0%	\$ 57,614,306	100.0%	\$ 58,909,734	100.0%	\$ 3,081,043	4.9%
Budget	\$ 55,400,000		\$ 56,439,257		\$ 60,363,860		\$ 62,572,542	
Comparative Year to Year Oct 31	\$ 2,766,641	20.1%	\$ 2,876,306	4.0%	\$ 2,177,797	-24.3%	\$ 3,081,043	41.5%

Notes:

FY 2019 YTD Actual Receipts % change current year vs. prior year	41.48%
FY 2019 YTD Actual Receipts \$ change current year vs. prior year	\$ 903,246

Cecil County MD
PERRYVILLE CASINO REVENUES as of
October 31, 2018
(Unaudited)

	FISCAL YEAR - 2018				FISCAL YEAR - 2019			
	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	\$ 358,414	\$ 125,445	\$ 232,969	8.8%	\$ 335,473	\$ 117,416	\$ 218,058	7.8%
AUGUST	339,778	118,922	220,856	8.3%	357,760	125,216	232,544	8.3%
SEPTEMBER	322,334	112,817	209,517	7.9%	340,533	119,186	221,346	7.9%
OCTOBER	322,231	112,781	209,450	7.9%	317,518	111,131	206,386	7.4%
NOVEMBER	314,417	110,046	204,371	7.7%	-	-	-	0.0%
DECEMBER	312,258	109,290	202,968	7.6%	-	-	-	0.0%
JANUARY	309,451	108,308	201,143	7.6%	-	-	-	0.0%
FEBRUARY	319,636	111,873	207,763	7.8%	-	-	-	0.0%
MARCH	386,257	135,190	251,067	9.4%	-	-	-	0.0%
APRIL	375,658	131,480	244,178	9.2%	-	-	-	0.0%
MAY	368,908	129,118	239,790	9.0%	-	-	-	0.0%
JUNE	359,926	125,974	233,952	8.8%	-	-	-	0.0%
Year to Date	\$ 4,089,268	\$ 1,431,244	\$ 2,658,024	100.0%	\$ 1,351,284	\$ 472,949	\$ 878,334	31.4%
Budget			\$ 2,622,963				\$ 2,795,000	
Comparative Year to Year Oct 31	\$ 1,342,757	\$ 469,965	\$ 872,792	16.8%	\$ 1,351,284	\$ 472,949	\$ 878,334	0.6%

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 Four Months Through 10/31/18
Unaudited

	<u>Current Year vs Prior Year Actual</u>			<u>Current Year Rev Budget vs Actual</u>		
	FY 2018 Actual thru Oct	FY 2019 Actual thru Oct	Favorable / (Unfavorable) thru Oct 2018 vs 2017	FY 2019 Rev Budget Fiscal Year	FY 2019 Actual thru Oct	Favorable / (Unfavorable) thru Oct Annual Budget
Revenues						
Sales & User Fees	2,962,104.39	2,884,397.90	(77,706.49)	7,571,460.00	2,884,397.90	(4,687,062.10)
Charges for Services	98,206.28	89,091.64	(9,114.64)	168,171.00	89,091.64	(79,079.36)
Discount	-	-	-	-	-	-
Interest & Penalties	5,678.86	3,113.52	(2,565.34)	5,175.00	3,113.52	(2,061.48)
Federal Grants	-	-	-	-	-	-
State Grants	-	-	-	13,600.00	-	(13,600.00)
Contributions & Other	3,104.04	747.98	(2,356.06)	-	747.98	747.98
Total Revenues	3,069,093.57	2,977,351.04	(91,742.53)	7,758,406.00	2,977,351.04	(4,781,054.96)
Expenditures						
Salary & Fringe	476,765.08	502,177.16	(25,412.08)	1,553,782.00	502,177.16	1,051,604.84
Professional & Related Services	369,141.46	315,679.37	53,462.09	1,875,149.00	315,679.37	1,559,469.63
Supplies & Materials	87,951.81	105,419.41	(17,467.60)	314,482.00	105,419.41	209,062.59
Utilities	85,079.49	29,135.64	55,943.85	275,700.00	29,135.64	246,564.36
Training & Related	1,636.78	1,302.40	334.38	14,950.00	1,302.40	13,647.60
Depreciation	218,965.19	357,363.00	(138,397.81)	1,072,089.00	357,363.00	714,726.00
Depletion	434,343.81	400,000.00	34,343.81	1,200,000.00	400,000.00	800,000.00
Transfers & Intergovernment	12,912.76	12,912.76	-	51,651.00	12,912.76	38,738.24
Total Expenditures	1,686,796.38	1,723,989.74	(37,193.36)	6,357,803.00	1,723,989.74	4,633,813.26
Operating Gain/(Loss)	1,382,297.19	1,253,361.30	(128,935.89)	1,400,603.00	1,253,361.30	(147,241.70)
Non-Operating Revenues (Expenses)						
Interest Expense	23,159.00	(212,520.55)	(235,679.55)	(352,686.00)	(212,520.55)	140,165.45
Bond Issue Expense	-	-	-	-	-	-
Investment Earnings	424,110.31	(348,126.38)	(772,236.69)	300,000.00	(348,126.38)	(648,126.38)
Change in Net Position	1,829,566.50	692,714.37	(1,136,852.13)	1,347,917.00 (a)	692,714.37	(655,202.63)

Notes:

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison
- (b) Depreciation for FY2018 is shown as a percentage of yearend actual and FY2019 as a percentage of budget.
- (c) The FY 2019 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 Four Months Through 10/31/18
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2018 Actual thru Oct	FY 2019 Actual thru Oct	Favorable / (Unfavorable) thru Oct 2018 vs 2017	FY 2019 Rev Budget Fiscal Year	FY 2019 Actual thru Oct	Favorable / (Unfavorable) thru Oct Annual Budget
Revenues						
Sales & User Fees	1,743,351.79	1,626,633.30	(116,718.49)	7,386,999.00	1,626,633.30	(5,760,365.70)
Interest & Penalties	12,680.55	7,097.86	(5,582.69)	55,200.00	7,097.86	(48,102.14)
Federal Grants	-	-	-	-	-	-
State Grants	15,000.00	60,000.00	45,000.00	60,000.00	60,000.00	-
Charges for Services	-	-	-	-	-	-
Contributions & Other	-	(0.36)	(0.36)	5,000.00	(0.36)	(5,000.36)
Total Revenues	1,771,032.34	1,693,730.80	(77,301.54)	7,507,199.00	1,693,730.80	(5,813,468.20)
Expenditures						
Salary & Fringe	405,687.90	363,270.06	42,417.84	1,173,909.00	363,270.06	810,638.94
Professional & Related Services	277,708.91	251,997.40	25,711.51	1,300,145.00	251,997.40	1,048,147.60
Supplies & Materials	109,846.41	128,831.10	(18,984.69)	501,435.00	128,831.10	372,603.90
Utilities	143,180.77	123,615.91	19,564.86	610,000.00	123,615.91	486,384.09
Training & Related	10,420.01	6,462.85	3,957.16	32,000.00	6,462.85	25,537.15
Depreciation	1,292,423.83	1,476,666.67	(184,242.84)	4,430,000.00	1,476,666.67	2,953,333.33
Transfers & Intergovernment	-	-	-	-	-	-
Total Expenditures	2,239,267.83	2,350,843.99	(111,576.16)	8,047,489.00	2,350,843.99	5,696,645.01
Operating Gain/(Loss)	(468,235.49)	(657,113.19)	(188,877.70)	(540,290.00)	(657,113.19)	(116,823.19)
Non-Operating Revenues (Expenses)						
Interest Expense	(372,354.82)	(706,039.49)	(333,684.67)	(1,596,308.00)	(706,039.49)	890,268.51
Bond Issue Expense	(122,591.36)	(122,591.36)	-	(122,591.00)	(122,591.36)	(0.36)
Transfer in Casino Fund	-	-	-	945,000.00	-	(945,000.00)
Investment Earnings	20.99	6.60	(14.39)	8,000.00	6.60	(7,993.40)
Capital Contributions						
Developers Contributions	-	-	-	-	-	-
Connection Fees	19,652.19	298,611.25	278,959.06	1,098,000.00	298,611.25	(799,388.75)
Change in Net Position	(943,508.49)	(1,187,126.19)	(243,617.70)	(208,189.00)	(1,187,126.19)	(978,937.19)

Notes:

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison
- (b) Depreciation for FY2018 is shown as a percentage of yearend actual and FY2019 as a percentage of budget.
- (c) The FY 2019 budget includes Fund Balance and capital outlay in the change in net position.