

**Cecil County MD**  
**General Fund**  
**Revenues & Expenditures by Major Department**  
**as of Five Months Through 11/30/19**  
See Note (a) as to limitations  
(Unaudited)

	<b>Current Year vs Prior Year Actual</b>			<b>Current Year Budget (b) vs Actual</b>		
	<b>FY 2019 Actual thru Nov</b>	<b>FY 2020 Actual thru Nov</b>	<b>Favorable / (Unfavorable) thru Nov 2019 vs 208</b>	<b>FY 2020 Rev Budget Fiscal Year</b>	<b>FY 2020 Actual thru Nov</b>	<b>Favorable / (Unfavorable) thru Nov Annual Budget</b>
<b>Revenues</b>						
Real Property Tax	100,844,468.05	104,200,092.44	3,355,624.39	104,320,608.00	104,200,092.44	(120,515.56)
Personal Property Tax	10,805,850.57	10,278,989.96	(526,860.61)	13,719,070.00	10,278,989.96	(3,440,080.04)
Payment in Lieu of Tax Discount	3,698,862.40	3,701,072.70	2,210.30	3,705,162.00	3,701,072.70	(4,089.30)
Interest & Penalties	-	-	-	-	-	-
Income Tax	49,330.55	59,533.41	10,202.86	653,500.00	59,533.41	(593,966.59)
License & Permits	17,915,802.37	20,669,942.65	2,754,140.28	63,322,542.00	20,669,942.65	(42,652,599.35)
Federal Grants	755,334.07	625,891.09	(129,442.98)	2,197,904.00	625,891.09	(1,572,012.91)
State Grants	-	-	-	-	-	-
Other Intergovernmental	207,965.15	282,109.57	74,144.42	1,330,534.00	282,109.57	(1,048,424.43)
Charges for Services	275,509.08	295,295.42	19,786.34	2,073,594.00	295,295.42	(1,778,298.58)
Recordation	1,511,096.88	2,191,639.40	680,542.52	3,700,842.00	2,191,639.40	(1,509,202.60)
Investment Earnings	2,943,061.28	4,060,076.05	1,117,014.77	5,424,200.00	4,060,076.05	(1,364,123.95)
Contributions & Other Transfers	662,307.79	498,467.02	(163,840.77)	1,374,631.00	498,467.02	(876,163.98)
	91,043.51	43,643.94	(47,399.57)	230,500.00	43,643.94	(186,856.06)
	-	-	-	845,225.00	-	(845,225.00)
<b>Total Revenues</b>	<b>139,760,631.70</b>	<b>146,906,753.65</b>	<b>7,146,121.95</b>	<b>202,898,312.00</b>	<b>146,906,753.65</b>	<b>(55,991,558.35)</b>
<b>Expenditures</b>						
COUNTY EXECUTIVE	55,118.37	70,171.74	(15,053.37)	191,581.00	70,171.74	121,409.26
COUNTY COUNCIL	137,607.91	147,125.10	(9,517.19)	433,475.00	147,125.10	286,349.90
ADMINISTRATOR	195,235.36	213,039.94	(17,804.58)	462,745.00	213,039.94	249,705.06
HUMAN RESOURCES	672,497.22	739,504.25	(67,007.03)	1,325,927.00	739,504.25	586,422.75
CIRCUIT COURT	810,433.19	867,898.96	(57,465.77)	2,393,940.00	867,898.96	1,526,041.04
STATE'S ATTORNEY'S OFFICE	857,659.18	903,927.10	(46,267.92)	2,718,227.00	903,927.10	1,814,299.90
YOUTH PANEL	-	-	-	-	-	-
ORPHAN'S COURT	13,256.96	13,563.82	(306.86)	49,013.00	13,563.82	35,449.18
BOARD OF ELECTIONS	376,175.05	164,795.34	211,379.71	946,626.00	164,795.34	781,830.66
FINANCE	1,044,387.78	1,063,223.95	(18,836.17)	2,733,921.00	1,063,223.95	1,670,697.05
LIQUOR BOARD	73,846.68	70,100.58	3,746.10	193,436.00	70,100.58	123,335.42
LAND USE & DEVELOPMENT SERVICES	882,669.61	840,287.71	42,381.90	2,363,033.00	840,287.71	1,522,745.29
MAINTENANCE	1,306,171.84	1,290,027.58	16,144.26	4,437,641.00	1,290,027.58	3,147,613.42
LEGAL SERVICES	69,039.17	109,765.94	(40,726.77)	325,298.00	109,765.94	215,532.06
LAW ENFORCEMENT	9,089,908.43	9,071,833.15	18,075.28	24,810,364.00	9,071,833.15	15,738,530.85
EMERGENCY SERVICES	6,360,809.05	8,357,916.80	(1,997,107.75)	14,950,263.00	8,357,916.80	6,592,346.20
ANIMAL CONTROL	322,320.27	391,902.35	(69,582.08)	1,107,415.00	391,902.35	715,512.65
PUBLIC WORKS	3,432,189.49	4,950,581.58	(1,518,392.09)	12,395,489.00	4,950,581.58	7,444,907.42
PUBLIC HEALTH	1,778,271.58	996,801.24	781,470.34	3,781,026.00	996,801.24	2,784,224.76
MD SCHOOL BLIND/ADULT DAYCARE	8,104.00	8,544.00	(440.00)	55,741.00	8,544.00	47,197.00
SOCIAL SERVICES	490,940.31	367,595.68	123,344.63	502,722.00	367,595.68	135,126.32
BOARD OF EDUCATION	34,808,827.94	36,647,069.20	(1,838,241.26)	86,109,586.00	36,647,069.20	49,462,516.80
CECIL COLLEGE	6,326,471.00	6,508,100.00	(181,629.00)	11,674,357.00	6,508,100.00	5,166,257.00
NON-PROFIT AGENCIES	-	-	-	-	-	-
PARKS & RECREATION	514,920.18	572,822.23	(57,902.05)	1,926,089.00	572,822.23	1,353,266.77
LIBRARIES	2,368,925.00	2,504,340.00	(135,415.00)	6,010,417.00	2,504,340.00	3,506,077.00
AGRICULTURE	282,449.81	410,630.55	(128,180.74)	697,609.00	410,630.55	286,978.45
ECONOMIC DEVELOPMENT	382,101.15	428,837.21	(46,736.06)	1,245,702.00	428,837.21	816,864.79
JUDGEMENT & LOSSES	14,198.75	4,941.15	9,257.60	15,000.00	4,941.15	10,058.85
GRANTS TO MUNICIPALITIES	695,600.66	710,313.81	(14,713.15)	710,314.00	710,313.81	0.19
DEBT SERVICE - PRINCIPAL	8,806,094.49	8,477,951.28	328,143.21	10,393,232.00	8,477,951.28	1,915,280.72
DEBT SERVICE - INTEREST	3,233,438.54	2,896,400.44	337,038.10	5,620,965.00	2,896,400.44	2,724,564.56
OPERATING TRANSFER	3,395.00	796.00	2,599.00	3,393,750.00	796.00	3,392,954.00
<b>Total Expenditures</b>	<b>85,413,063.97</b>	<b>89,800,808.68</b>	<b>(4,387,744.71)</b>	<b>203,974,904.00</b>	<b>89,800,808.68</b>	<b>114,174,095.32</b>
<b>Revenues over Expenditures</b>	<b>54,347,567.73</b>	<b>57,105,944.97</b>	<b>2,758,377.24</b>	<b>(1,076,592.00)</b>	<b>57,105,944.97</b>	<b>58,182,536.97</b>

(a)

**Notes:**

- (a) November includes pro-rata estimates and accrual calculations which may be revised after 2020 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 Five Months Through 11/30/19**  
See Note (a) as to limitations  
(Unaudited)

	<u>Current Year vs Prior Year Actual</u>			<u>Current Year Budget vs Actual</u>		
	<u>FY 2019</u> <u>Actual</u> <u>thru Nov</u>	<u>FY 2020</u> <u>Actual</u> <u>thru Nov</u>	<u>Favorable /</u> <u>(Unfavorable)</u> <u>thru Nov</u> <u>2019 vs 208</u>	<u>FY 2020</u> <u>Rev Budget</u> <u>Fiscal Year</u>	<u>FY 2020</u> <u>Actual</u> <u>thru Nov</u>	<u>Favorable /</u> <u>(Unfavorable)</u> <u>thru Nov</u> <u>Annual Budget</u>
<b>Revenues</b>						
Real Property Tax	100,844,468.05	104,200,092.44	3,355,624.39	104,320,608.00	104,200,092.44	(120,515.56)
Personal Property Tax	10,805,850.57	10,278,989.96	(526,860.61)	13,719,070.00	10,278,989.96	(3,440,080.04)
Payment in lieu of Tax	3,698,862.40	3,701,072.70	2,210.30	3,705,162.00	3,701,072.70	(4,089.30)
Discount	-	-	-	-	-	-
Interest & Penalties	49,330.55	59,533.41	10,202.86	653,500.00	59,533.41	(593,966.59)
Income Tax	17,915,802.37	20,669,942.65	2,754,140.28	63,322,542.00	20,669,942.65	(42,652,599.35)
License & Permits	755,334.07	625,891.09	(129,442.98)	2,197,904.00	625,891.09	(1,572,012.91)
Federal Grants	-	-	-	-	-	-
State Grants	207,965.15	282,109.57	74,144.42	1,330,534.00	282,109.57	(1,048,424.43)
Other Intergovernmental	275,509.08	295,295.42	19,786.34	2,073,594.00	295,295.42	(1,778,298.58)
Charges for Services	1,511,096.88	2,191,639.40	680,542.52	3,700,842.00	2,191,639.40	(1,509,202.60)
Recordation	2,943,061.28	4,060,076.05	1,117,014.77	5,424,200.00	4,060,076.05	(1,364,123.95)
Investment Earnings	662,307.79	498,467.02	(163,840.77)	1,374,631.00	498,467.02	(876,163.98)
Contributions & Other	91,043.51	43,643.94	(47,399.57)	230,500.00	43,643.94	(186,856.06)
Transfers	-	-	-	845,225.00	-	(845,225.00)
<b>Total Revenues</b>	<u>139,760,631.70</u>	<u>146,906,753.65</u>	<u>7,146,121.95</u>	<u>202,898,312.00</u>	<u>146,906,753.65</u>	<u>(55,991,558.35)</u>
<b>Expenditures</b>						
Salary & Fringe	16,801,142.66	17,896,686.29	(1,095,543.63)	45,840,349.00	17,896,686.29	27,943,662.71
Professional & Related Services	3,824,454.39	4,804,276.76	(979,822.37)	12,978,956.65	4,804,276.76	8,174,679.89
Supplies & Materials	2,980,034.03	3,942,567.96	(962,533.93)	9,841,645.35	3,942,567.96	5,899,077.39
Utilities	369,999.59	406,805.72	(36,806.13)	1,464,179.00	406,805.72	1,057,373.28
Training & Related	187,840.16	134,395.47	53,444.69	721,688.00	134,395.47	587,292.53
Capital Outlay	461,679.95	1,283,530.77	(821,850.82)	1,424,313.00	1,283,530.77	140,782.23
Debt Service	-	-	-	-	-	-
Special Purpose	267,502.76	228,483.41	39,019.35	664,456.00	228,483.41	435,972.59
Debt Service - Principal	8,806,094.49	8,477,951.28	328,143.21	10,393,232.00	8,477,951.28	1,915,280.72
Debt Service - Interest	3,233,438.54	2,896,400.44	337,038.10	5,620,965.00	2,896,400.44	2,724,564.56
Transfers & Intergovernment	48,480,877.40	49,729,710.58	(1,248,833.18)	115,025,120.00	49,729,710.58	65,295,409.42
<b>Total Expenditures</b>	<u>85,413,063.97</u>	<u>89,800,808.68</u>	<u>(4,387,744.71)</u>	<u>203,974,904.00</u>	<u>89,800,808.68</u>	<u>114,174,095.32</u>
<b>Revenues over Expenditures</b>	<u>54,347,567.73</u>	<u>57,105,944.97</u>	<u>2,758,377.24</u>	<u>(1,076,592.00)</u>	<u>57,105,944.97</u>	<u>58,182,536.97</u>

(a)

**Notes:**

- (a) November includes pro-rata estimates and accrual calculations which may be revised after 2020 Yearend Adjustments.
- (b) For FY 2020 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 11/30/19**  
See Note (a) as to limitations  
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2019 Actual thru Nov	FY 2020 Actual thru Nov	Favorable / (Unfavorable) thru Nov 2019 vs 208	FY 2020 Rev Budget Fiscal Year	FY 2020 Actual thru Nov	Favorable / (Unfavorable) thru Nov Annual Budget
<b>Allocation Regular</b>						
Adult Daycare	-	-	-	34,237.00	-	34,237.00
Agricultural Extension Service	101,528.02	212,405.00	(110,876.98)	212,405.00	212,405.00	-
Board of Education	34,359,805.00	35,377,365.00	(1,017,560.00)	84,905,673.00	35,377,365.00	49,528,308.00
Cecil College	6,270,335.00	6,446,575.00	(176,240.00)	11,513,157.00	6,446,575.00	5,066,582.00
Domestic Violence	11,450.00	-	11,450.00	-	-	-
Gypsy Moth	-	-	-	5,625.00	-	5,625.00
Health Department	1,774,635.04	994,008.15	780,626.89	3,692,855.00	994,008.15	2,698,846.85
Libraries	2,368,925.00	2,504,340.00	(135,415.00)	6,010,417.00	2,504,340.00	3,506,077.00
MD School for Blind	8,104.00	8,544.00	(440.00)	21,504.00	8,544.00	12,960.00
Non-Profit Agencies	-	-	-	-	-	-
Social Services	22,500.00	-	22,500.00	-	-	-
Soil Conservation	24,282.00	48,562.00	(24,280.00)	48,562.00	48,562.00	-
Volunteer Fire Departments	2,657,059.68	3,199,063.62	(542,003.94)	3,199,065.00	3,199,063.62	1.38
<b>Total Allocation Regular</b>	<b>47,598,623.74</b>	<b>48,790,862.77</b>	<b>(1,192,239.03)</b>	<b>109,643,500.00</b>	<b>48,790,862.77</b>	<b>60,852,637.23</b>
<b>Operating Transfers</b>						
Housing Voucher	-	-	-	52,344.00	-	52,344.00
Community Services	-	-	-	3,341,406.00	-	3,341,406.00
Confiscated Funds	3,395.00	796.00	2,599.00	-	796.00	(796.00)
Circuit Court Grant	-	-	-	48,965.00	-	48,965.00
DES Grant	-	-	-	166,224.00	-	166,224.00
Board of Education	-	-	-	-	-	-
Domestic Violence	-	-	-	-	-	-
EMS Grant	-	-	-	77,433.00	-	77,433.00
Planning and Zoning	-	-	-	-	-	-
Public Works Grant	-	-	-	500,000.00	-	500,000.00
State Attorney Grant	-	-	-	98,418.00	-	98,418.00
<b>Total Operating Transfers</b>	<b>3,395.00</b>	<b>796.00</b>	<b>2,599.00</b>	<b>4,284,790.00</b>	<b>796.00</b>	<b>4,283,994.00</b>
State Fee-Property Tax Admin	183,258.00	227,738.00	(44,480.00)	386,516.00	227,738.00	158,778.00
Tax Rebate	688,350.66	703,134.81	(14,784.15)	703,135.00	703,134.81	0.19
Bank Tax Distribution	7,250.00	7,179.00	71.00	7,179.00	7,179.00	-
<b>Total Transfers &amp; Intergov</b>	<b>48,480,877.40</b>	<b>49,729,710.58</b>	<b>(1,248,833.18)</b>	<b>115,025,120.00</b>	<b>49,729,710.58</b>	<b>65,295,409.42</b>

**Notes:**

- (a) November includes pro-rata estimates and accrual calculations which may be revised after 2020 Yearend Adjustments.
- (b) Budget numbers are presented as full year budget.

**Cecil County MD**  
**General Fund**  
**Balance Sheet**  
**as of Five Months Through 11/30/19**  
See Note (a) as to limitations  
(Unaudited)

	<u>Prior Year</u>	<u>Current Year</u>	<u>Prior</u> <u>Yearend</u>
	<u>11/30/18</u>	<u>11/30/19</u>	<u>06/30/19</u>
<b><u>ASSETS</u></b>			
Cash	56,686,892.67	55,691,993.74	6,382,990.00
Cash - Time Deposits	26,603,541.59	12,030,637.24	28,460,176.00
Less: Amounts due other Funds	(13,867,200.67)	11,995,944.97	-
<b>Net Cash</b>	<b>69,423,233.59</b>	<b>79,718,575.95</b>	<b>34,843,166.00</b>
Receivables	31,798,761.41	32,720,752.53	19,184,988.00
Due from Other Governments	873.31	149,048.56	19,181,607.00
Other Assets	354,799.10	557,150.36	416,044.00
<b>Total Assets</b>	<b>101,577,667.41</b>	<b>113,145,527.40</b>	<b>73,625,805.00</b>
<b><u>LIABILITIES</u></b>			
Accounts Payable	304,726.50	576,627.14	3,339,502.00
Unavailable/Unearned Revenue	351,976.61	818,712.67	12,186,390.00
Other Liabilities	2,934,723.90	3,430,869.33	6,886,343.00
<b>Total Liabilities</b>	<b>3,591,427.01</b>	<b>4,826,209.14</b>	<b>22,412,235.00</b>
<b><u>FUND BALANCES</u></b>			
Non-spendable (per Yearend)	10,075,089.00	9,812,028.00	9,812,028.00
Unrestricted	87,911,151.40	98,507,290.26	41,401,542.00
<b>Total Fund Balance</b>	<b>97,986,240.40</b>	<b>108,319,318.26</b>	<b>51,213,570.00</b>

**Notes:**

- (a) November pro-rata estimates and accrual calculations which may be revised after 2020 Yearend Adjustments.

**Cecil County MD**  
**INCOME TAX RECEIPTS as of**  
**November, 2019**  
**(Unaudited)**

	FISCAL YEAR - 2017		FISCAL YEAR - 2018		FISCAL YEAR - 2019		FISCAL YEAR - 2020	
	Actual	% of Act Total	Actual	% of Act Total	Actual	% of Act Total	Actual	% of Bud Total
SEPTEMBER	\$ 629,143	1.1%	\$ 441,633	0.7%	\$ 1,354,484	2.0%	\$ 1,678,858	2.7%
OCTOBER	2,247,163	3.9%	1,736,164	2.9%	1,726,559	2.6%	2,563,998	4.0%
NOVEMBER	13,850,957	24.0%	13,478,378	22.9%	14,834,759	22.2%	16,427,087	25.9%
DECEMBER	80,580	0.1%	255,441	0.4%	264,621	0.4%		0.0%
JANUARY	683,669	1.2%	407,529	0.7%	554,660	0.8%		0.0%
FEBRUARY	13,025,713	22.6%	14,274,442	24.2%	14,586,464	21.8%		0.0%
MARCH	847,736	1.5%	197,921	0.3%	1,062,971	1.6%		0.0%
APRIL	-	0.0%	-	0.0%	-	0.0%		0.0%
MAY	10,835,445	18.8%	12,483,277	21.2%	12,457,887	18.7%		0.0%
JUNE	9,449,308	16.4%	9,939,451	16.9%	13,357,673	20.0%		0.0%
JULY	3,806,285	6.6%	4,563,783	7.7%	4,666,810	7.0%		0.0%
AUGUST	2,158,307	3.7%	1,131,716	1.9%	1,915,217	2.9%		0.0%
<b>Year to Date</b>	<b>\$ 57,614,306</b>	<b>100.0%</b>	<b>\$ 58,909,734</b>	<b>100.0%</b>	<b>\$ 66,782,105</b>	<b>100.0%</b>	<b>\$ 20,669,943</b>	<b>32.6%</b>
<b>Budget</b>	<b>\$ 56,439,257</b>		<b>\$ 60,363,860</b>		<b>\$ 62,572,542</b>		<b>\$ 63,322,542</b>	
<b>Comparative Year to Year Nov 30</b>	<b>\$ 16,727,263</b>	<b>7.2%</b>	<b>\$ 15,656,175</b>	<b>-6.4%</b>	<b>\$ 17,915,802</b>	<b>14.4%</b>	<b>\$ 20,669,943</b>	<b>15.4%</b>

**Notes:**

**FY 2020 YTD Actual Receipts % change current year vs. prior year 15.37%**  
**FY 2020 YTD Actual Receipts \$ change current year vs. prior year \$ 2,754,140**

**Cecil County MD**  
**PERRYVILLE CASINO REVENUES as of**  
**November 30, 2019**  
(Unaudited)

	FISCAL YEAR - 2019				FISCAL YEAR - 2020			
	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	\$ 335,473	\$ 117,416	\$ 218,058	8.3%	\$ 354,786	\$ 124,175	\$ 230,611	8.2%
AUGUST	357,760	125,216	232,544	8.8%	347,362	121,577	225,785	8.1%
SEPTEMBER	340,533	119,186	221,346	8.4%	324,326	113,514	210,812	7.5%
OCTOBER	317,518	111,131	206,386	7.8%	317,578	111,152	206,426	7.4%
NOVEMBER	295,893	103,562	192,330	7.3%	314,183	109,964	204,219	7.3%
DECEMBER	341,904	119,666	222,237	8.4%	-	-	-	0.0%
JANUARY	297,109	103,988	193,121	7.3%	-	-	-	0.0%
FEBRUARY	328,260	114,891	213,369	8.1%	-	-	-	0.0%
MARCH	388,554	135,994	252,560	9.6%	-	-	-	0.0%
APRIL	339,928	118,975	220,953	8.4%	-	-	-	0.0%
MAY	376,237	131,683	244,554	9.3%	-	-	-	0.0%
JUNE	346,426	121,249	225,177	8.5%	-	-	-	0.0%
<b>Year to Date</b>	<b>\$ 4,065,594</b>	<b>\$ 1,422,958</b>	<b>\$ 2,642,636</b>	<b>100.0%</b>	<b>\$ 1,658,234</b>	<b>\$ 580,382</b>	<b>\$ 1,077,852</b>	<b>38.5%</b>
<b>Budget</b>			<b>\$ 2,795,000</b>				<b>\$ 2,800,000</b>	
<b>Comparative Year to Year Nov 30</b>	<b>\$ 1,647,176</b>	<b>\$ 576,512</b>	<b>\$ 1,070,665</b>	<b>-0.6%</b>	<b>\$ 1,658,234</b>	<b>\$ 580,382</b>	<b>\$ 1,077,852</b>	<b>0.7%</b>

**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 11/30/19**  
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2019 Actual thru Nov	FY 2020 Actual thru Nov	Favorable / (Unfavorable) thru Nov 2019 vs 2018	FY 2020 Rev Budget Fiscal Year	FY 2020 Actual thru Nov	Favorable / (Unfavorable) thru Nov Annual Budget
<b>Revenues</b>						
Sales & User Fees	3,503,897.49	3,699,841.05	195,943.56	7,812,000.00	3,699,841.05	(4,112,158.95)
Charges for Services	104,563.19	84,145.94	(20,417.25)	175,000.00	84,145.94	(90,854.06)
Discount	-	-	-	-	-	-
Interest & Penalties	3,935.20	2,953.29	(981.91)	5,175.00	2,953.29	(2,221.71)
Federal Grants	-	-	-	-	-	-
State Grants	-	-	-	-	-	-
Contributions & Other	1,432.86	480.58	(952.28)	-	480.58	480.58
<b>Total Revenues</b>	<b>3,613,828.74</b>	<b>3,787,420.86</b>	<b>173,592.12</b>	<b>7,992,175.00</b>	<b>3,787,420.86</b>	<b>(4,204,754.14)</b>
<b>Expenditures</b>						
Salary & Fringe	629,776.33	619,244.89	10,531.44	1,614,782.00	619,244.89	995,537.11
Professional & Related Services	444,262.76	574,955.11	(130,692.35)	2,641,477.00	574,955.11	2,066,521.89
Supplies & Materials	133,037.25	125,969.48	7,067.77	312,183.00	125,969.48	186,213.52
Utilities	31,805.44	33,464.81	(1,659.37)	255,700.00	33,464.81	222,235.19
Training & Related	2,135.40	2,204.00	(68.60)	20,100.00	2,204.00	17,896.00
Depreciation	680,227.44	396,235.42	283,992.02	950,965.00	396,235.42	554,729.58
Depletion	542,929.76	458,333.33	84,596.43	1,100,000.00	458,333.33	641,666.67
Transfers & Intergovernment	26,398.71	25,825.52	573.19	51,651.00	25,825.52	25,825.48
<b>Total Expenditures</b>	<b>2,490,573.09</b>	<b>2,236,232.56</b>	<b>254,340.53</b>	<b>6,946,858.00</b>	<b>2,236,232.56</b>	<b>4,710,625.44</b>
<b>Operating Gain/(Loss)</b>	<b>1,123,255.65</b>	<b>1,551,188.30</b>	<b>427,932.65</b>	<b>1,045,317.00</b>	<b>1,551,188.30</b>	<b>505,871.30</b>
<b>Non-Operating Revenues (Expenses)</b>						
Interest Expense	23,269.84	26,432.18	3,162.34	(190,900.00)	26,432.18	217,332.18
Bond Issue Expense	-	-	-	(76,669.00)	-	76,669.00
Investment Earnings	(215,951.98)	405,586.78	621,538.76	400,000.00	405,586.78	5,586.78
<b>Change in Net Position</b>	<b>930,573.51</b>	<b>1,983,207.26</b>	<b>1,052,633.75</b>	<b>1,177,748.00</b> (a)	<b>1,983,207.26</b>	<b>728,790.26</b>

**Notes:**

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison
- (b) Depreciation for FY2019 is shown as a percentage of yearend actual and FY2020 as a percentage of budget.
- (c) The FY 2020 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 11/30/19**  
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2019 Actual thru Nov	FY 2020 Actual thru Nov	Favorable / (Unfavorable) thru Nov 2019 vs 2018	FY 2020 Rev Budget Fiscal Year	FY 2020 Actual thru Nov	Favorable / (Unfavorable) thru Nov Annual Budget
<b>Revenues</b>						
Sales & User Fees	1,647,921.67	2,178,212.10	530,290.43	7,722,320.00	2,178,212.10	(5,544,107.90)
Interest & Penalties	10,723.47	16,496.22	5,772.75	55,200.00	16,496.22	(38,703.78)
Federal Grants	-	-	-	-	-	-
State Grants	60,000.00	60,000.00	-	60,000.00	60,000.00	-
Charges for Services	-	9,815.67	9,815.67	139,500.00	9,815.67	(129,684.33)
Contributions & Other	(0.36)	333.20	333.56	-	333.20	333.20
<b>Total Revenues</b>	<b>1,718,644.78</b>	<b>2,264,857.19</b>	<b>546,212.41</b>	<b>7,977,020.00</b>	<b>2,264,857.19</b>	<b>(5,712,162.81)</b>
<b>Expenditures</b>						
Salary & Fringe	459,833.17	489,483.47	(29,650.30)	1,375,766.00	489,483.47	886,282.53
Professional & Related Services	327,565.56	438,399.88	(110,834.32)	1,453,379.00	438,399.88	1,014,979.12
Supplies & Materials	165,588.29	203,470.40	(37,882.11)	537,474.00	203,470.40	334,003.60
Utilities	152,911.91	127,219.34	25,692.57	631,000.00	127,219.34	503,780.66
Training & Related	6,661.85	6,191.45	470.40	32,000.00	6,191.45	25,808.55
Depreciation	1,665,169.85	1,723,502.08	(58,332.23)	4,136,405.00	1,723,502.08	2,412,902.92
Transfers & Intergovernment	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,777,730.63</b>	<b>2,988,266.62</b>	<b>(210,535.99)</b>	<b>8,166,024.00</b>	<b>2,988,266.62</b>	<b>5,177,757.38</b>
<b>Operating Gain/(Loss)</b>	<b>(1,059,085.85)</b>	<b>(723,409.43)</b>	<b>335,676.42</b>	<b>(189,004.00)</b>	<b>(723,409.43)</b>	<b>(534,405.43)</b>
<b>Non-Operating Revenues (Expenses)</b>						
Interest Expense	(347,100.93)	(432,013.50)	(84,912.57)	(1,607,857.00)	(432,013.50)	1,175,843.50
Bond Issue Expense	(122,591.36)	(118,352.12)	4,239.24	(187,141.00)	(118,352.12)	68,788.88
Transfer in Casino Fund	-	-	-	756,000.00	-	(756,000.00)
Investment Earnings	9.30	3.85	(5.45)	41,500.00	3.85	(41,496.15)
<b>Capital Contributions</b>						
Developers Contributions	-	-	-	-	-	-
Connection Fees	631,509.00	767,656.64	136,147.64	1,482,000.00	767,656.64	(714,343.36)
<b>Change in Net Position</b>	<b>(897,259.84)</b>	<b>(506,114.56)</b>	<b>391,145.28</b>	<b>295,498.00</b> (a)	<b>(506,114.56)</b>	<b>(801,612.56)</b>

**Notes:**

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison
- (b) Depreciation for FY2019 is shown as a percentage of yearend actual and FY2020 as a percentage of budget.
- (c) The FY 2020 budget includes Fund Balance and capital outlay in the change in net position.