

Cecil County MD
General Fund
Revenues & Expenditures by Major Department
as of Twelve Months Through 06/30/2020

See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget (b) vs Actual		
	FY 2019 Actual thru June	FY 2020 Actual thru June	Favorable / (Unfavorable) thru June 2020 vs 2019	FY 2020 Rev Budget Fiscal Year	FY 2020 Actual thru June	Favorable / (Unfavorable) thru June Annual Budget
Revenues						
Real Property Tax	101,033,831.05	104,987,700.41	3,953,869.36	104,320,608.00	104,987,700.41	667,092.41
Personal Property Tax	12,303,601.73	12,163,452.20	(140,149.53)	13,719,070.00	12,163,452.20	(1,555,617.80)
Payment in Lieu of Tax Discount	3,705,378.40	3,707,729.70	2,351.30	3,705,162.00	3,707,729.70	2,567.70
Interest & Penalties	690,247.26	656,386.19	(33,861.07)	653,500.00	656,386.19	2,886.19
Income Tax	66,782,105.24	67,934,905.33	1,152,800.09	63,322,542.00	67,934,905.33	4,612,363.33
License & Permits	2,623,708.10	2,017,720.17	(605,987.93)	2,197,904.00	2,017,720.17	(180,183.83)
Federal Grants	5,000.00	-	(5,000.00)	-	-	-
State Grants	1,282,095.35	1,082,484.34	(199,611.01)	1,330,534.00	1,082,484.34	(248,049.66)
Other Intergovernmental Charges for Services	1,241,940.30	1,850,325.98	608,385.68	2,073,594.00	1,850,325.98	(223,268.02)
Recordation	3,952,404.87	4,928,763.17	976,358.30	3,700,842.00	4,928,763.17	1,227,921.17
Investment Earnings	6,602,463.97	8,102,701.29	1,500,237.32	5,424,200.00	8,102,701.29	2,678,501.29
Contributions & Other	1,351,866.91	1,138,479.76	(213,387.15)	1,374,631.00	1,138,479.76	(236,151.24)
Transfers	66,844.16	119,284.49	52,440.33	230,500.00	119,284.49	(111,215.51)
	1,045,000.00	715,225.00	(329,775.00)	845,225.00	715,225.00	(130,000.00)
Total Revenues	202,686,487.34	209,405,158.03	6,718,670.69	202,898,312.00	209,405,158.03	6,506,846.03
Expenditures						
COUNTY EXECUTIVE	175,348.17	190,248.23	(14,900.06)	191,581.00	190,248.23	1,332.77
COUNTY COUNCIL ADMINISTRATOR	379,086.38	401,903.61	(22,817.23)	433,475.00	401,903.61	31,571.39
HUMAN RESOURCES	404,738.48	449,953.16	(45,214.68)	459,245.00	449,953.16	9,291.84
CIRCUIT COURT	1,118,938.18	1,311,991.49	(193,053.31)	1,313,927.00	1,311,991.49	1,935.51
STATE'S ATTORNEY'S OFFICE	2,206,879.03	2,292,830.45	(85,951.42)	2,392,940.00	2,292,830.45	100,109.55
YOUTH PANEL	2,413,415.53	2,584,730.35	(171,314.82)	2,713,227.00	2,584,730.35	128,496.65
ORPHAN'S COURT	-	-	-	-	-	-
BOARD OF ELECTIONS	43,609.01	44,160.09	(551.08)	49,013.00	44,160.09	4,852.91
FINANCE	873,813.59	833,747.92	40,065.67	938,126.00	833,747.92	104,378.08
LIQUOR BOARD	2,554,458.94	2,710,976.58	(156,517.64)	2,707,421.00	2,710,976.58	(3,555.58)
LAND USE & DEVELOPMENT SERVICES	196,288.96	180,405.51	15,883.45	192,436.00	180,405.51	12,030.49
MAINTENANCE	2,215,772.99	2,272,663.28	(56,890.29)	2,347,033.00	2,272,663.28	74,369.72
LEGAL SERVICES	3,737,209.88	3,927,109.55	(189,899.67)	4,435,141.00	3,927,109.55	508,031.45
LAW ENFORCEMENT	190,055.43	303,524.21	(113,468.78)	324,798.00	303,524.21	21,273.79
EMERGENCY SERVICES	24,259,078.82	24,557,717.02	(298,638.20)	24,798,864.00	24,557,717.02	241,146.98
ANIMAL CONTROL	13,469,123.19	15,142,449.23	(1,673,326.04)	15,975,263.00	15,142,449.23	832,813.77
PUBLIC WORKS	922,335.70	1,072,173.26	(149,837.56)	1,107,415.00	1,072,173.26	35,241.74
PUBLIC HEALTH	10,939,581.40	14,816,625.98	(3,877,044.58)	15,081,489.00	14,816,625.98	264,863.02
MD SCHOOL BLIND/ADULT DAYCARE	3,516,678.35	3,765,473.08	(248,794.73)	3,781,026.00	3,765,473.08	15,552.92
SOCIAL SERVICES	50,445.00	51,325.00	(880.00)	55,741.00	51,325.00	4,416.00
BOARD OF EDUCATION	1,532,736.72	437,119.27	1,095,617.45	502,722.00	437,119.27	65,602.73
CECIL COLLEGE	84,312,291.25	86,873,149.43	(2,560,858.18)	87,019,735.75	86,873,149.43	146,586.32
NON-PROFIT AGENCIES	11,243,008.00	11,708,518.54	(465,510.54)	11,722,857.00	11,708,518.54	14,338.46
PARKS & RECREATION	-	-	-	-	-	-
LIBRARIES	1,433,506.39	1,544,107.40	(110,601.01)	1,921,589.00	1,544,107.40	377,481.60
AGRICULTURE	5,685,417.00	6,010,417.00	(325,000.00)	6,010,417.00	6,010,417.00	-
ECONOMIC DEVELOPMENT	666,358.37	657,771.10	8,587.27	697,609.00	657,771.10	39,837.90
JUDGEMENT & LOSSES	1,093,452.79	1,110,053.46	(16,600.67)	1,202,202.00	1,110,053.46	92,148.54
GRANTS TO MUNICIPALITIES	21,960.57	19,408.58	2,551.99	15,000.00	19,408.58	(4,408.58)
DEBT SERVICE - PRINCIPAL	695,529.66	710,313.81	(14,784.15)	710,314.00	710,313.81	0.19
DEBT SERVICE - INTEREST	10,673,344.63	10,681,378.22	(8,033.59)	10,393,232.00	10,681,378.22	(288,146.22)
OPERATING TRANSFER	6,404,040.73	5,659,186.72	744,854.01	5,620,965.00	5,659,186.72	(38,221.72)
	1,683,086.50	3,772,414.22	(2,089,327.72)	3,999,750.00	3,772,414.22	227,335.78
Total Expenditures	195,111,589.64	206,093,845.75	(10,982,256.11)	209,114,553.75	206,093,845.75	3,020,708.00
Revenues over Expenditures	7,574,897.70	3,311,312.28	(4,263,585.42)	(6,216,241.75) (a)	3,311,312.28	9,527,554.03

Notes:

- (a) June 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 Twelve Months Through 06/30/2020

See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2019 Actual thru June	FY 2020 Actual thru June	Favorable / (Unfavorable) thru June 2020 vs 2019	FY 2020 Rev Budget Fiscal Year	FY 2020 Actual thru June	Favorable / (Unfavorable) thru June Annual Budget
Revenues						
Real Property Tax	101,033,831.05	104,987,700.41	3,953,869.36	104,320,608.00	104,987,700.41	667,092.41
Personal Property Tax	12,303,601.73	12,163,452.20	(140,149.53)	13,719,070.00	12,163,452.20	(1,555,617.80)
Payment in lieu of Tax	3,705,378.40	3,707,729.70	2,351.30	3,705,162.00	3,707,729.70	2,567.70
Discount	-	-	-	-	-	-
Interest & Penalties	690,247.26	656,386.19	(33,861.07)	653,500.00	656,386.19	2,886.19
Income Tax	66,782,105.24	67,934,905.33	1,152,800.09	63,322,542.00	67,934,905.33	4,612,363.33
License & Permits	2,623,708.10	2,017,720.17	(605,987.93)	2,197,904.00	2,017,720.17	(180,183.83)
Federal Grants	5,000.00	-	(5,000.00)	-	-	-
State Grants	1,282,095.35	1,082,484.34	(199,611.01)	1,330,534.00	1,082,484.34	(248,049.66)
Other Intergovernmental	1,241,940.30	1,850,325.98	608,385.68	2,073,594.00	1,850,325.98	(223,268.02)
Charges for Services	3,952,404.87	4,928,763.17	976,358.30	3,700,842.00	4,928,763.17	1,227,921.17
Recordation	6,602,463.97	8,102,701.29	1,500,237.32	5,424,200.00	8,102,701.29	2,678,501.29
Investment Earnings	1,351,866.91	1,138,479.76	(213,387.15)	1,374,631.00	1,138,479.76	(236,151.24)
Contributions & Other	66,844.16	119,284.49	52,440.33	230,500.00	119,284.49	(111,215.51)
Transfers	1,045,000.00	715,225.00	(329,775.00)	845,225.00	715,225.00	(130,000.00)
Total Revenues	202,686,487.34	209,405,158.03	6,718,670.69	202,898,312.00	209,405,158.03	6,506,846.03
Expenditures						
Salary & Fringe	45,569,445.93	46,376,046.44	(806,600.51)	45,831,286.00	46,376,046.44	(544,760.44)
Professional & Related Services	10,745,770.21	13,393,740.83	(2,647,970.62)	13,932,488.66	13,393,740.83	538,747.83
Supplies & Materials	7,793,326.87	10,448,870.68	(2,655,543.81)	12,540,823.64	10,448,870.68	2,091,952.96
Utilities	1,246,269.18	1,241,532.82	4,736.36	1,503,255.70	1,241,532.82	261,722.88
Training & Related	439,424.15	349,887.99	89,536.16	623,764.00	349,887.99	273,876.01
Capital Outlay	2,084,413.16	2,129,684.21	(45,271.05)	2,385,162.75	2,129,684.21	255,478.54
Debt Service	-	-	-	-	-	-
Special Purpose	583,515.25	388,524.04	194,991.21	652,456.00	388,524.04	263,931.96
Debt Service - Principal	10,673,344.63	10,681,378.22	(8,033.59)	10,393,232.00	10,681,378.22	(288,146.22)
Debt Service - Interest	6,404,040.73	5,659,186.72	744,854.01	5,620,965.00	5,659,186.72	(38,221.72)
Transfers & Intergovernment	109,572,039.53	115,424,993.80	(5,852,954.27)	115,631,120.00	115,424,993.80	206,126.20
Total Expenditures	195,111,589.64	206,093,845.75	(10,982,256.11)	209,114,553.75	206,093,845.75	3,020,708.00
Revenues over Expenditures	7,574,897.70	3,311,312.28	(4,263,585.42)	(6,216,241.75)	3,311,312.28	9,527,554.03

(a)

Notes:

- (a) June 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 Twelve Months Through 06/30/2020

See Note (a) as to limitations
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2019 Actual thru June	FY 2020 Actual thru June	Favorable / (Unfavorable) thru June 2020 vs 2019	FY 2020 Rev Budget Fiscal Year	FY 2020 Actual thru June	Favorable / (Unfavorable) thru June Annual Budget
Allocation Regular						
Adult Daycare	34,237.00	34,237.00	-	34,237.00	34,237.00	-
Agricultural Extension Service	203,056.00	212,405.00	(9,349.00)	212,405.00	212,405.00	-
Board of Education	82,463,528.00	84,905,673.00	(2,442,145.00)	84,905,673.00	84,905,673.00	-
Cecil College	11,089,992.00	11,513,157.00	(423,165.00)	11,513,157.00	11,513,157.00	-
Domestic Violence	27,200.00	-	27,200.00	-	-	-
Gypsy Moth	5,625.00	5,625.00	-	5,625.00	5,625.00	-
Health Department	3,453,451.03	3,692,855.00	(239,403.97)	3,692,855.00	3,692,855.00	-
Libraries	5,685,417.00	6,010,417.00	(325,000.00)	6,010,417.00	6,010,417.00	-
MD School for Blind	16,208.00	17,088.00	(880.00)	21,504.00	17,088.00	4,416.00
Non-Profit Agencies	-	-	-	-	-	-
Social Services	45,000.00	-	45,000.00	-	-	-
Soil Conservation	48,562.00	48,562.00	-	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
Total Allocation Regular	105,729,335.71	109,639,082.62	(3,909,746.91)	109,643,500.00	109,639,082.62	4,417.38
Operating Transfers						
Housing Voucher	47,812.18	56,925.49	(9,113.31)	58,344.00	56,925.49	1,418.51
Community Services	1,616,517.76	3,097,659.76	(1,481,142.00)	3,341,406.00	3,097,659.76	243,746.24
Capital Projects	-	600,000.00	(600,000.00)	600,000.00	600,000.00	-
Confiscated Funds	18,756.56	17,828.97	927.59	-	17,828.97	(17,828.97)
Circuit Court Grant	44,244.34	25,634.06	18,610.28	48,965.00	25,634.06	23,330.94
DES Grant	157,240.55	169,778.91	(12,538.36)	166,224.00	169,778.91	(3,554.91)
Board of Education	-	-	-	-	-	-
Domestic Violence	306,777.79	-	306,777.79	-	-	-
EMS Grant	76,678.95	77,902.56	(1,223.61)	77,433.00	77,902.56	(469.56)
Planning and Zoning	6,000.00	-	6,000.00	-	-	-
Public Works Grant	400,000.00	500,000.00	(100,000.00)	500,000.00	500,000.00	-
State Attorney Grant	89,559.03	62,708.62	26,850.41	98,418.00	62,708.62	35,709.38
Total Operating Transfers	2,763,587.16	4,608,438.37	(1,844,851.21)	4,890,790.00	4,608,438.37	282,351.63
State Fee-Property Tax Admin	383,587.00	467,159.00	(83,572.00)	386,516.00	467,159.00	(80,643.00)
Tax Rebate	688,350.66	703,134.81	(14,784.15)	703,135.00	703,134.81	0.19
Bank Tax Distribution	7,179.00	7,179.00	-	7,179.00	7,179.00	-
Total Transfers & Intergov	109,572,039.53	115,424,993.80	(5,852,954.27)	115,631,120.00	115,424,993.80	206,126.20

Notes:

- (a) June 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 Twelve Months Through 06/30/2020

See Note (a) as to limitations
(Unaudited)

	Prior Year	Current Year	Prior Yearend
	06/30/19	06/30/20	06/30/19
<u>ASSETS</u>			
Cash	6,382,990.00	2,400,579.00	6,382,990.00
Cash - Time Deposits	28,460,176.00	44,193,833.00	28,460,176.00
Less: Amounts due other Funds	-	-	-
Net Cash	34,843,166.00	46,594,412.00	34,843,166.00
Receivables	19,184,988.00	9,957,633.00	19,184,988.00
Due from Other Governments	19,181,607.00	27,280,662.00	19,181,607.00
Other Assets	416,044.00	382,575.00	416,044.00
Total Assets	73,625,805.00	84,215,282.00	73,625,805.00
<u>LIABILITIES</u>			
Accounts Payable	3,339,502.00	3,402,091.00	3,339,502.00
Unavailable/Unearned Revenue	12,186,390.00	19,557,212.00	12,186,390.00
Other Liabilities	6,886,343.00	6,731,099.00	6,886,343.00
Total Liabilities	22,412,235.00	29,690,402.00	22,412,235.00
<u>FUND BALANCES</u>			
Non-spendable (per Yearend)	9,812,028.00	6,874,368.00	9,812,028.00
Unrestricted	41,401,542.00	47,650,512.00	41,401,542.00
Total Fund Balance	51,213,570.00	54,524,880.00	51,213,570.00

Cecil County MD
INCOME TAX RECEIPTS as of
June, 2020
(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%	376,094	0.6%
JANUARY	683,669	1.2%	407,529	0.7%	554,660	0.8%	515,666	0.8%
FEBRUARY	13,025,713	22.6%	14,274,442	24.2%	14,586,464	21.8%	15,690,227	24.8%
MARCH	847,736	1.5%	197,921	0.3%	1,062,971	1.6%	1,164,631	1.8%
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%	12,051,323	19.0%
JUNE	9,449,308	16.4%	9,939,451	16.9%	13,357,673	20.0%	10,094,766	15.9%
JULY	3,806,285	6.6%	4,563,783	7.7%	4,666,810	7.0%	4,115,987	6.5%
AUGUST	2,158,307	3.7%	1,131,716	1.9%	1,915,217	2.9%	3,256,268	5.1%
Year to Date	\$ 57,614,306	100.0%	\$ 58,909,734	100.0%	\$ 66,782,105	100.0%	\$ 67,934,905	107.3%
Budget	\$ 56,439,257		\$ 60,363,860		\$ 62,572,542		\$ 63,322,542	
Comparative Year to Year June 30	\$ 57,614,306	3.2%	\$ 58,909,734	2.2%	\$ 66,782,105	13.4%	\$ 67,934,905	1.7%

Notes:

FY 2020 YTD Actual Receipts % change current year vs. prior year	1.73%
FY 2020 YTD Actual Receipts \$ change current year vs. prior year	\$ 1,152,800

Cecil County MD
PERRYVILLE CASINO REVENUES as of
June 30, 2020
(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%	330,506	115,677	214,829	7.7%
JANUARY	297,109	103,988	193,121	7.3%	332,502	116,376	216,126	7.7%
FEBRUARY	328,260	114,891	213,369	8.1%	361,654	126,579	235,075	8.4%
MARCH	388,554	135,994	252,560	9.6%	162,570	56,900	105,671	3.8%
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%	187,577	65,652	121,925	4.4%
Year to Date	\$ 4,065,594	\$ 1,422,958	\$ 2,642,636	100.0%	\$ 3,033,045	\$ 1,061,566	\$ 1,971,479	70.4%
Budget			\$ 2,795,000				\$ 2,800,000	
Comparative Year to Year June 30	\$ 4,065,594	\$ 1,422,958	\$ 2,642,636	-0.6%	\$ 3,033,045	\$ 1,061,566	\$ 1,971,479	-25.4%

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 Twelve Months Through 06/30/20
Unaudited

	<u>Current Year vs Prior Year Actual</u>			<u>Current Year Rev Budget vs Actual</u>		
	<u>FY 2019</u> <u>Actual</u> <u>thru June</u>	<u>FY 2020</u> <u>Actual</u> <u>thru June</u>	<u>Favorable /</u> <u>(Unfavorable)</u> <u>thru June</u> <u>2020 vs 2019</u>	<u>FY 2020</u> <u>Rev Budget</u> <u>Fiscal Year</u>	<u>FY 2020</u> <u>Actual</u> <u>thru June</u>	<u>Favorable /</u> <u>(Unfavorable)</u> <u>thru June</u> <u>Annual Budget</u>
Revenues						
Sales & User Fees	8,174,387.14	8,549,523.89	375,136.75	7,812,000.00	8,549,523.89	737,523.89
Charges for Services	269,832.16	208,638.55	(61,193.61)	175,000.00	208,638.55	33,638.55
Discount	-	-	-	-	-	-
Interest & Penalties	8,709.23	4,840.85	(3,868.38)	5,175.00	4,840.85	(334.15)
Federal Grants	-	-	-	-	-	-
State Grants	94,202.50	-	(94,202.50)	-	-	-
Contributions & Other	8,457.95	526.58	(7,931.37)	-	526.58	526.58
Total Revenues	<u>8,555,588.98</u>	<u>8,763,529.87</u>	<u>207,940.89</u>	<u>7,992,175.00</u>	<u>8,763,529.87</u>	<u>771,354.87</u>
Expenditures						
Salary & Fringe	1,645,345.51	1,719,459.58	(74,114.07)	1,614,782.00	1,719,459.58	(104,677.58)
Professional & Related Services	2,130,702.32	2,484,680.18	(353,977.86)	2,555,052.00	2,484,680.18	70,371.82
Supplies & Materials	310,590.08	311,308.98	(718.90)	333,608.00	311,308.98	22,299.02
Utilities	157,221.79	137,485.20	19,736.59	230,700.00	137,485.20	93,214.80
Training & Related	6,740.66	7,318.59	(577.93)	20,100.00	7,318.59	12,781.41
Depreciation	1,632,545.86	1,370,050.40	262,495.46	950,965.00	1,370,050.40	(419,085.40)
Depletion	1,577,141.54	625,297.25	951,844.29	1,100,000.00	625,297.25	474,702.75
Transfers & Intergovernment	51,651.04	51,651.00	0.04	51,651.00	51,651.00	-
Total Expenditures	<u>7,510,702.74</u>	<u>6,706,425.94</u>	<u>804,276.80</u>	<u>6,856,858.00</u>	<u>6,706,425.94</u>	<u>150,432.06</u>
Operating Gain/(Loss)	1,044,886.24	2,057,103.93	1,012,217.69	1,135,317.00	2,057,103.93	921,786.93
Non-Operating Revenues (Expenses)						
Interest Expense	(216,673.16)	(190,586.57)	26,086.59	(190,900.00)	(190,586.57)	313.43
Bond Issue Expense	(78,170.99)	(76,578.58)	1,592.41	(76,669.00)	(76,578.58)	90.42
Investment Earnings	500,813.31	195,777.86	(305,035.45)	400,000.00	195,777.86	(204,222.14)
Change in Net Position	1,250,855.40	1,985,716.64	733,268.83	1,267,748.00 (a)	1,985,716.64	717,878.22

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 Twelve Months Through 06/30/20
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2019 Actual thru June	FY 2020 Actual thru June	Favorable / (Unfavorable) thru June 2020 vs 2019	FY 2020 Rev Budget Fiscal Year	FY 2020 Actual thru June	Favorable / (Unfavorable) thru June Annual Budget
Revenues						
Sales & User Fees	6,710,829.13	8,183,547.66	1,472,718.53	7,722,320.00	8,183,547.66	461,227.66
Interest & Penalties	77,028.65	74,820.33	(2,208.32)	55,200.00	74,820.33	19,620.33
Federal Grants	-	-	-	-	-	-
State Grants	2,602,679.84	4,904,106.36	2,301,426.52	60,000.00	4,904,106.36	4,844,106.36
Charges for Services	-	22,355.50	22,355.50	139,500.00	22,355.50	(117,144.50)
Contributions & Other	87,223.50	17,433.20	(69,790.30)	-	17,433.20	17,433.20
Total Revenues	9,477,761.12	13,202,263.05	3,724,501.93	7,977,020.00	13,202,263.05	5,225,243.05
Expenditures						
Salary & Fringe	1,234,458.99	1,380,739.82	(146,280.83)	1,375,766.00	1,380,739.82	(4,973.82)
Professional & Related Services	1,087,400.84	2,230,791.90	(1,143,391.06)	1,463,879.00	2,230,791.90	(766,912.90)
Supplies & Materials	416,831.14	452,027.69	(35,196.55)	544,474.00	452,027.69	92,446.31
Utilities	464,226.19	405,974.86	58,251.33	634,500.00	405,974.86	228,525.14
Training & Related	14,424.70	10,332.58	4,092.12	11,000.00	10,332.58	667.42
Depreciation	3,996,407.64	4,505,063.14	(508,655.50)	4,136,405.00	4,505,063.14	(368,658.14)
Transfers & Intergovernment	-	-	-	-	-	-
Total Expenditures	7,213,749.50	8,984,929.99	(1,771,180.49)	8,166,024.00	8,984,929.99	(818,905.99)
Operating Gain/(Loss)	2,264,011.62	4,217,333.06	1,953,321.44	(189,004.00)	4,217,333.06	4,406,337.06
Non-Operating Revenues (Expenses)						
Interest Expense	(1,499,858.46)	(1,422,344.65)	77,513.81	(1,607,857.00)	(1,422,344.65)	185,512.35
Bond Issue Expense	(192,826.09)	(209,246.02)	(16,419.93)	(187,141.00)	(209,246.02)	(22,105.02)
Transfer in Casino Fund	945,000.00	756,000.00	(189,000.00)	756,000.00	756,000.00	-
Investment Earnings	119,480.10	63,025.85	(56,454.25)	41,500.00	63,025.85	21,525.85
Capital Contributions						
Developers Contributions	2,739,750.00	1,087,938.50	(1,651,811.50)	-	1,087,938.50	1,087,938.50
Connection Fees	1,789,560.00	1,508,448.39	(281,111.61)	1,482,000.00	1,508,448.39	26,448.39
Change in Net Position	6,165,117.17	6,001,155.13	(163,962.04)	295,498.00 (a)	6,001,155.13	5,705,657.13

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.