

**Cecil County MD**  
**General Fund**  
**Revenues & Expenditures by Major Department**  
**as of Five Months Through 11/30/16**

See Note (a) as to limitations  
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget (b) vs Actual		
	FY 2016	FY 2017	Favorable / (Unfavorable)	FY 2017	FY 2017	Favorable / (Unfavorable)
	Actual thru Nov	Actual thru Nov	thru Nov 2016 vs 2015	Budget Fiscal Year	Actual thru Nov	thru Nov Annual Budget
<b>Revenues</b>						
Real Property Tax	92,238,198.38	92,514,248.90	276,050.52	93,402,462.00	92,514,248.90	(888,213.10)
Personal Property Tax	5,023,575.67	8,807,955.00	3,784,379.33	9,754,134.00	8,807,955.00	(946,179.00)
Payment in Lieu of Tax	3,698,582.98	3,698,612.32	29.34	3,704,109.00	3,698,612.32	(5,496.68)
Discount	273.89	227.32	(46.57)	-	227.32	227.32
Interest & Penalties	60,686.52	41,272.68	(19,413.84)	671,647.00	41,272.68	(630,374.32)
Income Tax	15,607,506.59	16,727,263.08	1,119,756.49	56,439,257.00	16,727,263.08	(39,711,993.92)
License & Permits	564,986.88	566,014.56	1,027.68	2,121,645.00	566,014.56	(1,555,630.44)
Federal Grants	228,152.89	-	(228,152.89)	20,000.00	-	(20,000.00)
State Grants	755,101.78	310,207.21	(444,894.57)	1,413,257.00	310,207.21	(1,103,049.79)
Other Intergovernmental	236,870.31	308,280.56	71,410.25	1,851,136.00	308,280.56	(1,542,855.44)
Charges for Services	1,216,413.83	1,275,310.35	58,896.52	3,851,488.00	1,275,310.35	(2,576,177.65)
Recordation	1,919,176.89	1,956,192.66	37,015.77	5,000,000.00	1,956,192.66	(3,043,807.34)
Investment Earnings	45,048.71	59,974.53	14,925.82	125,000.00	59,974.53	(65,025.47)
Contributions & Other Transfers	226,806.90	215,878.00	(10,928.90)	215,800.00	215,878.00	78.00
	-	-	-	1,938,000.00	-	(1,938,000.00)
<b>Total Revenues</b>	<b>121,821,382.22</b>	<b>126,481,437.17</b>	<b>4,660,054.95</b>	<b>180,507,935.00</b>	<b>126,481,437.17</b>	<b>(54,026,497.83)</b>
<b>Expenditures</b>						
COUNTY EXECUTIVE	74,580.84	74,926.59	(345.75)	203,989.00	74,926.59	129,062.41
COUNTY COUNCIL	123,746.46	126,776.92	(3,030.46)	384,544.00	126,776.92	257,767.08
ADMINISTRATOR	156,642.05	145,674.02	10,968.03	323,675.00	145,674.02	178,000.98
HUMAN RESOURCES	635,400.44	645,879.43	(10,478.99)	1,209,821.00	645,879.43	563,941.57
CIRCUIT COURT	945,191.37	766,732.15	178,459.22	2,139,393.00	766,732.15	1,372,660.85
STATE'S ATTORNEY'S OFFICE	851,650.51	831,283.40	20,367.11	2,253,437.00	831,283.40	1,422,153.60
YOUTH PANEL	27,920.59	-	27,920.59	-	-	-
ORPHAN'S COURT	9,455.36	11,511.74	(2,056.38)	41,352.00	11,511.74	29,840.26
BOARD OF ELECTIONS	193,369.66	251,664.86	(58,295.20)	830,238.00	251,664.86	578,573.14
FINANCE	1,135,143.75	1,077,362.29	57,781.46	2,754,466.00	1,077,362.29	1,677,103.71
LIQUOR BOARD	78,768.29	71,712.76	7,055.53	187,549.00	71,712.76	115,836.24
PLANNING & ZONING	380,714.16	370,094.74	10,619.42	1,043,953.00	370,094.74	673,858.26
MAINTENANCE	1,494,463.86	1,357,686.75	136,777.11	3,985,507.00	1,357,686.75	2,627,820.25
INFORMATION SYSTEMS	-	47.39	(47.39)	-	47.39	(47.39)
LEGAL SERVICES	63,477.17	69,340.32	(5,863.15)	183,129.00	69,340.32	113,788.68
GENERAL GOVERNMENT	-	-	-	-	-	-
LAW ENFORCEMENT	7,852,701.68	8,294,929.37	(442,227.69)	21,687,075.00	8,294,929.37	13,392,145.63
EMERGENCY SERVICES	6,227,232.76	6,099,878.29	127,354.47	12,500,910.00	6,099,878.29	6,401,031.71
PERMITS & INSPECTIONS	358,132.18	373,325.34	(15,193.16)	1,035,905.00	373,325.34	662,579.66
ANIMAL CONTROL	300,000.00	204,854.80	95,145.20	730,000.00	204,854.80	525,145.20
PUBLIC WORKS	3,774,074.11	4,074,530.89	(300,456.78)	9,635,038.00	4,074,530.89	5,560,507.11
PUBLIC HEALTH	1,930,158.55	1,040,430.16	889,728.39	3,420,383.00	1,040,430.16	2,379,952.84
MD SCHOOL BLIND/ADULT DAYCARE	-	7,864.00	(7,864.00)	47,917.00	7,864.00	40,053.00
SOCIAL SERVICES	671,594.09	419,714.15	251,879.94	1,510,844.00	419,714.15	1,091,129.85
BOARD OF EDUCATION	32,762,200.00	32,346,412.28	415,787.72	81,634,351.00	32,346,412.28	49,287,938.72
CECIL COLLEGE	4,971,787.00	5,691,652.00	(719,865.00)	10,054,100.00	5,691,652.00	4,362,448.00
NON-PROFIT AGENCIES	88,447.00	88,447.00	-	88,447.00	88,447.00	-
PARKS & RECREATION	301,652.26	348,999.81	(47,347.55)	957,981.00	348,999.81	608,981.19
LIBRARIES	1,949,444.60	2,117,780.00	(168,335.40)	5,148,576.00	2,117,780.00	3,030,796.00
AGRICULTURE	382,573.75	265,596.28	116,977.47	626,029.00	265,596.28	360,432.72
ECONOMIC DEVELOPMENT	408,318.77	337,787.30	70,531.47	1,080,344.00	337,787.30	742,556.70
JUDGEMENT & LOSSES	-	-	-	10,000.00	-	10,000.00
GRANTS TO MUNICIPALITIES	664,183.84	667,229.98	(3,046.14)	674,409.00	667,229.98	7,179.02
DEBT SERVICE - PRINCIPAL	7,523,350.93	8,080,985.28	(557,634.35)	9,470,803.00	8,080,985.28	1,389,817.72
DEBT SERVICE - INTEREST	2,897,244.38	2,902,627.56	(5,383.18)	5,659,139.00	2,902,627.56	2,756,511.44
OPERATING TRANSFER	-	595.00	(595.00)	1,500,135.00	595.00	1,499,540.00
<b>Total Expenditures</b>	<b>79,233,620.41</b>	<b>79,164,332.85</b>	<b>69,287.56</b>	<b>183,013,439.00</b>	<b>79,164,332.85</b>	<b>103,849,106.15</b>
<b>Revenues over Expenditures</b>	<b>42,587,761.81</b>	<b>47,317,104.32</b>	<b>4,729,342.51</b>	<b>(2,505,504.00)</b>	<b>47,317,104.32</b>	<b>49,822,608.32</b>
				(b)		

**Notes:**

- (a) November includes pro-rata estimates and accrual calculations which may be revised after 2017 Yearend Adjustments.
- (b) For FY 2016 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 11/30/16**

See Note (a) as to limitations  
(Unaudited)

	<u>Current Year vs Prior Year Actual</u>			<u>Current Year Budget vs Actual</u>		
	<u>FY 2016 Actual thru Nov</u>	<u>FY 2017 Actual thru Nov</u>	<u>Favorable / (Unfavorable) thru Nov 2016 vs 2015</u>	<u>FY 2017 Budget Fiscal Year</u>	<u>FY 2017 Actual thru Nov</u>	<u>Favorable / (Unfavorable) thru Nov Annual Budget</u>
<b>Revenues</b>						
Real Property Tax	92,238,198.38	92,514,248.90	276,050.52	93,402,462.00	92,514,248.90	(888,213.10)
Personal Property Tax	5,023,575.67	8,807,955.00	3,784,379.33	9,754,134.00	8,807,955.00	(946,179.00)
Payment in lieu of Tax	3,698,582.98	3,698,612.32	29.34	3,704,109.00	3,698,612.32	(5,496.68)
Discount	273.89	227.32	(46.57)	-	227.32	227.32
Interest & Penalties	60,686.52	41,272.68	(19,413.84)	671,647.00	41,272.68	(630,374.32)
Special Assessments	-	-	-	-	-	-
Income Tax	15,607,506.59	16,727,263.08	1,119,756.49	56,439,257.00	16,727,263.08	(39,711,993.92)
License & Permits	564,986.88	566,014.56	1,027.68	2,121,645.00	566,014.56	(1,555,630.44)
Federal Grants	228,152.89	-	(228,152.89)	20,000.00	-	(20,000.00)
State Grants	755,101.78	310,207.21	(444,894.57)	1,413,257.00	310,207.21	(1,103,049.79)
Other Intergovernmental	236,870.31	308,280.56	71,410.25	1,851,136.00	308,280.56	(1,542,855.44)
Charges for Services	1,216,413.83	1,275,310.35	58,896.52	3,851,488.00	1,275,310.35	(2,576,177.65)
Recordation	1,919,176.89	1,956,192.66	37,015.77	5,000,000.00	1,956,192.66	(3,043,807.34)
Investment Earnings	45,048.71	59,974.53	14,925.82	125,000.00	59,974.53	(65,025.47)
Contributions & Other	226,806.90	215,878.00	(10,928.90)	215,800.00	215,878.00	78.00
Transfers	-	-	-	1,938,000.00	-	(1,938,000.00)
<b>Total Revenues</b>	<u>121,821,382.22</u>	<u>126,481,437.17</u>	<u>4,660,054.95</u>	<u>180,507,935.00</u>	<u>126,481,437.17</u>	<u>(54,026,497.83)</u>
<b>Expenditures</b>						
Salary & Fringe	15,853,352.87	16,043,545.75	(190,192.88)	40,975,533.00	16,043,545.75	24,931,987.25
Professional & Related Services	4,118,807.61	4,010,781.93	108,025.68	10,276,284.00	4,010,781.93	6,265,502.07
Supplies & Materials	3,420,747.48	2,483,682.52	937,064.96	11,089,475.00	2,483,682.52	8,605,792.48
Utilities	380,104.21	388,704.34	(8,600.13)	1,472,838.00	388,704.34	1,084,133.66
Training & Related	166,531.07	176,600.61	(10,069.54)	556,299.00	176,600.61	379,698.39
Capital Outlay	206,718.74	535,944.38	(329,225.64)	1,422,831.00	535,944.38	886,886.62
Debt Service	-	-	-	-	-	-
Special Purpose	210,758.32	155,106.05	55,652.27	715,849.00	155,106.05	560,742.95
Debt Service - Principal	7,523,350.93	8,080,985.28	(557,634.35)	9,470,803.00	8,080,985.28	1,389,817.72
Debt Service - Interest	2,897,244.38	2,902,627.56	(5,383.18)	5,659,139.00	2,902,627.56	2,756,511.44
Transfers & Intergovernment	44,456,004.80	44,386,354.43	69,650.37	101,374,388.00	44,386,354.43	56,988,033.57
<b>Total Expenditures</b>	<u>79,233,620.41</u>	<u>79,164,332.85</u>	<u>69,287.56</u>	<u>183,013,439.00</u>	<u>79,164,332.85</u>	<u>103,849,106.15</u>
<b>Revenues over Expenditures</b>	<u>42,587,761.81</u>	<u>47,317,104.32</u>	<u>4,729,342.51</u>	<u>(2,505,504.00)</u>	<u>47,317,104.32</u>	<u>49,822,608.32</u>

(b)

**Notes:**

- (a) November includes pro-rata estimates and accrual calculations which may be revised after 2017 Yearend Adjustments.
- (b) For FY 2017 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 11/30/16**

See Note (a) as to limitations  
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2016 Actual thru Nov	FY 2017 Actual thru Nov	Favorable / (Unfavorable) thru Nov 2016 vs 2015	FY 2017 Budget Fiscal Year	FY 2017 Actual thru Nov	Favorable / (Unfavorable) thru Nov Annual Budget
<b>Allocation Regular</b>						
Planning & Zoning	-	-	-	-	-	-
Law Enforcement	-	-	-	-	-	-
Volunteer Fire Departments	2,476,242.14	2,525,298.40	(49,056.26)	2,525,299.00	2,525,298.40	0.60
Department of Public Works	-	-	-	-	-	-
Animal Control	300,000.00	-	300,000.00	-	-	-
Health Department	1,921,669.47	1,036,343.03	885,326.44	3,356,211.00	1,036,343.03	2,319,867.97
MD School for Blind	-	7,864.00	(7,864.00)	13,680.00	7,864.00	5,816.00
Adult Daycare	-	-	-	34,237.00	-	34,237.00
Social Services	45,000.00	22,500.00	22,500.00	45,000.00	22,500.00	22,500.00
Domestic Violence	10,300.00	10,375.00	(75.00)	34,000.00	10,375.00	23,625.00
Board of Education	31,586,263.75	31,944,456.00	(358,192.25)	76,666,693.00	31,944,456.00	44,722,237.00
Cecil Community College	4,922,947.00	5,616,967.00	(694,020.00)	9,934,415.00	5,616,967.00	4,317,448.00
Non-Profit Agencies	88,447.00	88,447.00	-	88,447.00	88,447.00	-
Libraries	1,949,444.60	2,117,780.00	(168,335.40)	5,082,667.00	2,117,780.00	2,964,887.00
Agricultural Extension Service	194,508.00	97,254.02	97,253.98	194,508.00	97,254.02	97,253.98
Soil Conservation	48,562.00	24,282.00	24,280.00	48,562.00	24,282.00	24,280.00
Gypsy Moth	-	-	-	5,625.00	-	5,625.00
<b>Total Allocation Regular</b>	<b>43,543,383.96</b>	<b>43,491,566.45</b>	<b>51,817.51</b>	<b>98,029,344.00</b>	<b>43,491,566.45</b>	<b>54,537,777.55</b>
<b>Operating Transfers</b>						
Housing Voucher	-	-	-	30,455.00	-	30,455.00
Senior Services	-	-	-	1,469,680.00	-	1,469,680.00
Confiscated Funds	-	595.00	(595.00)	-	595.00	(595.00)
Circuit Court Grant	-	-	-	30,165.00	-	30,165.00
State Attorney Grant	-	-	-	99,481.00	-	99,481.00
DES Grant	-	-	-	162,861.00	-	162,861.00
EMS Grant	-	-	-	91,447.00	-	91,447.00
Domestic Violence	-	-	-	299,157.00	-	299,157.00
<b>Total Operating Transfers</b>	<b>-</b>	<b>595.00</b>	<b>(595.00)</b>	<b>2,183,246.00</b>	<b>595.00</b>	<b>2,182,651.00</b>
State Fee-Property Tax Admin	248,437.00	226,963.00	21,474.00	487,389.00	226,963.00	260,426.00
Tax Rebate	664,183.84	667,229.98	(3,046.14)	667,230.00	667,229.98	0.02
Bank Tax Distribution	-	-	-	7,179.00	-	7,179.00
<b>Total Transfers &amp; Intergov</b>	<b>44,456,004.80</b>	<b>44,386,354.43</b>	<b>69,650.37</b>	<b>101,374,388.00</b>	<b>44,386,354.43</b>	<b>56,988,033.57</b>

**Notes:**

- (a) November includes pro-rata estimates and accrual calculations which may be revised after 2017 Yearend Adjustments.
- (b) Budget numbers are presented as full year budget.

**Cecil County MD**  
**General Fund**  
**Balance Sheet**  
**as of Five Months Through 11/30/16**

See Note (a) as to limitations  
(Unaudited)

	<u>Prior Year</u>	<u>Current Year</u>	<u>Prior</u> <u>Yearend</u>
	<u>11/30/15</u>	<u>11/30/16</u>	<u>06/30/16</u>
<b><u>ASSETS</u></b>			
Cash	27,910,301.83	43,146,118.11	11,627,523.00
Cash - Time Deposits	29,998,311.79	30,684,540.83	14,693,973.00
Less: Amounts due other Funds	<u>(2,553,811.18)</u>	<u>(13,595,724.58)</u>	<u>-</u>
Net Cash	55,354,802.44	60,234,934.36	26,321,496.00
Receivables	27,872,557.45	28,331,615.70	12,797,569.00
Due from Other Governments	70,920.05	11,679.45	12,639,157.00
Other Assets	<u>493,425.32</u>	<u>646,841.85</u>	<u>597,835.00</u>
Total Assets	<u>83,791,705.26</u>	<u>89,225,071.36</u>	<u>52,356,057.00</u>
<b><u>LIABILITIES</u></b>			
Accounts Payable	745,223.10	1,118,621.81	1,616,463.00
Unavailable/Unearned Revenue	655,493.73	429,214.52	7,251,322.00
Other Liabilities	<u>2,077,851.71</u>	<u>2,505,587.73</u>	<u>5,633,729.00</u>
Total Liabilities	<u>3,478,568.54</u>	<u>4,053,424.06</u>	<u>14,501,514.00</u>
<b><u>FUND BALANCES</u></b>			
Non-spendable (per Yearend)	10,982,077.00	13,335,406.00	10,603,047.00
Unrestricted	<u>69,331,059.72</u>	<u>71,836,241.30</u>	<u>27,251,496.00</u>
Total Fund Balance	<u>80,313,136.72</u>	<u>85,171,647.30</u>	<u>37,854,543.00</u>

**Notes:**

- (a) November pro-rata estimates and accrual calculations which may be revised after 2017 Yearend Adjustments.

**Cecil County MD  
INCOME TAX RECEIPTS as of  
November, 2016  
(Unaudited)**

	FISCAL YEAR - 2014		FISCAL YEAR - 2015		FISCAL YEAR - 2016		FISCAL YEAR - 2017	
	Actual	% of Act Total	Actual	% of Act Total	Actual	% of Act Total	Actual	% of Bud Total
SEPTEMBER	\$ 1,195,629	2.4%	\$ 770,924	1.4%	\$ 1,146,884	2.1%	\$ 629,143	1.1%
OCTOBER	1,253,262	2.5%	1,533,138	2.8%	1,619,757	2.9%	2,247,163	4.0%
NOVEMBER	12,126,445	23.9%	13,101,575	24.3%	12,840,866	23.0%	13,850,957	24.5%
DECEMBER	74,875	0.1%	132,580	0.2%	76,741	0.1%	-	0.0%
JANUARY	386,140	0.8%	543,243	1.0%	900,864	1.6%	-	0.0%
FEBRUARY	11,562,305	22.8%	12,275,431	22.8%	13,269,055	23.8%	-	0.0%
MARCH	540,449	1.1%	481,943	0.9%	765,307	1.4%	-	0.0%
APRIL	-	0.0%	-	0.0%	-	0.0%	-	0.0%
MAY	9,735,487	19.2%	10,019,867	18.6%	10,359,336	18.6%	-	0.0%
JUNE	9,114,121	17.9%	9,513,447	17.6%	9,751,406	17.5%	-	0.0%
JULY	3,243,221	6.4%	3,501,292	6.5%	3,669,815	6.6%	-	0.0%
AUGUST	1,568,445	3.1%	2,080,856	3.9%	1,406,589	2.5%	-	0.0%
<b>Year to Date</b>	<b>\$ 50,800,381</b>	<b>100.0%</b>	<b>\$ 53,954,296</b>	<b>100.0%</b>	<b>\$ 55,806,618</b>	<b>100.0%</b>	<b>\$ 16,727,263</b>	<b>29.6%</b>
<b>Budget</b>	<b>\$ 52,139,853</b>		<b>\$ 53,643,746</b>		<b>\$ 55,400,000</b>		<b>\$ 56,439,257</b>	
<b>Comparative Year to Year Nov 30</b>	<b>\$ 14,575,337</b>	<b>6.4%</b>	<b>\$ 15,405,637</b>	<b>5.7%</b>	<b>\$ 15,607,507</b>	<b>1.3%</b>	<b>\$ 16,727,263</b>	<b>7.2%</b>

**Notes:**

<b>FY 2017 YTD Actual Receipts % change current year vs. prior year</b>	<b>7.17%</b>
<b>FY 2017 YTD Actual Receipts \$ change current year vs. prior year</b>	<b>\$ 1,119,756</b>

**Cecil County MD**  
**PERRYVILLE CASINO REVENUES as of**  
**November 30, 2016**  
(Unaudited)

	FISCAL YEAR - 2016				FISCAL YEAR - 2017			
	Total From Gaming Commission	Town of Perryville's Portion	Cecil County's Portion	% of Actual Total	Total From Gaming Commission	Town of Perryville's Portion	Cecil County's Portion	% of Budget Total
JULY	\$ 326,878	\$ 114,407	\$ 212,470	9.1%	\$ 312,663	\$ 109,432	\$ 203,231	7.6%
AUGUST	305,993	107,098	198,896	8.5%	281,673	98,586	183,087	6.9%
SEPTEMBER	286,227	100,179	186,047	7.9%	274,172	95,960	178,212	6.7%
OCTOBER	289,279	101,248	188,031	8.0%	280,818	98,286	182,532	6.9%
NOVEMBER	275,568	96,449	179,119	7.6%	257,955	90,284	167,671	6.3%
DECEMBER	295,516	103,431	192,085	8.2%	-	-	-	0.0%
JANUARY	262,022	91,708	170,315	7.3%	-	-	-	0.0%
FEBRUARY	304,338	106,518	197,820	8.4%	-	-	-	0.0%
MARCH	327,627	114,669	212,957	9.1%	-	-	-	0.0%
APRIL	330,428	115,650	214,778	9.1%	-	-	-	0.0%
MAY	325,801	114,030	211,771	9.0%	-	-	-	0.0%
JUNE	281,586	98,555	183,031	7.8%	-	-	-	0.0%
<b>Year to Date</b>	<b>\$ 3,611,262</b>	<b>\$ 1,263,942</b>	<b>\$ 2,347,320</b>	<b>100.0%</b>	<b>\$ 1,407,281</b>	<b>\$ 492,548</b>	<b>\$ 914,733</b>	<b>34.4%</b>
<b>Budget</b>			<b>\$ 2,184,500</b>				<b>\$ 2,658,139</b>	
<b>Comparative Year to Year Dec 31</b>	<b>\$ 1,483,944</b>	<b>\$ 519,380</b>	<b>\$ 964,564</b>	<b>3.9%</b>	<b>\$ 1,407,281</b>	<b>\$ 492,548</b>	<b>\$ 914,733</b>	<b>-5.2%</b>

**Notes:**

- (1) November 2016 is an estimate based on the Maryland lottery website.
- (2) 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 11/30/16**  
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2016 Actual thru Nov	FY 2017 Actual thru Nov	Favorable / (Unfavorable) thru Nov 2016 vs 2015	FY 2017 Rev Budget Fiscal Year	FY 2017 Actual thru Nov	Favorable / (Unfavorable) thru Nov Annual Budget
<b>Revenues</b>						
Sales & User Fees	3,016,011.80	3,184,861.34	168,849.54	7,362,331.00	3,184,861.34	(4,177,469.66)
Charges for Services	131,945.00	102,687.98	(29,257.02)	27,800.00	102,687.98	74,887.98
Discount	-	-	-	-	-	-
Interest & Penalties	1,610.65	2,703.99	1,093.34	5,175.00	2,703.99	(2,471.01)
Federal Grants	-	-	-	-	-	-
State Grants	-	-	-	12,600.00	-	(12,600.00)
Contributions & Other	-	7,202.39	7,202.39	-	7,202.39	7,202.39
<b>Total Revenues</b>	<b>3,149,567.45</b>	<b>3,297,455.70</b>	<b>147,888.25</b>	<b>7,407,906.00</b>	<b>3,297,455.70</b>	<b>(4,110,450.30)</b>
<b>Expenditures</b>						
Salary & Fringe	563,363.10	556,462.78	6,900.32	1,470,430.00	556,462.78	913,967.22
Professional & Related Services	781,655.16	369,567.79	412,087.37	2,459,435.00	369,567.79	2,089,867.21
Supplies & Materials	151,368.65	77,760.79	73,607.86	327,602.00	77,760.79	249,841.21
Utilities	112,009.08	68,591.14	43,417.94	219,100.00	68,591.14	150,508.86
Training & Related	3,374.15	2,695.76	678.39	16,950.00	2,695.76	14,254.24
Depreciation (b)	869,748.10	1,068,074.17	(198,326.07)	2,563,378.00	1,068,074.17	1,495,303.83
Transfers & Intergovernment	19,369.16	16,140.97	3,228.19	64,564.00	16,140.97	48,423.03
<b>Total Expenditures</b>	<b>2,500,887.40</b>	<b>2,159,293.40</b>	<b>341,594.00</b>	<b>7,121,459.00</b>	<b>2,159,293.40</b>	<b>4,962,165.60</b>
<b>Operating Gain/(Loss)</b>	<b>648,680.05</b>	<b>1,138,162.30</b>	<b>489,482.25</b>	<b>286,447.00</b>	<b>1,138,162.30</b>	<b>851,715.30</b>
<b>Non-Operating Revenues (Expenses)</b>						
Interest Expense	40,954.03	19,491.10	(21,462.93)	(443,847.00)	19,491.10	463,338.10
Bond Issue Expense	-	-	-	-	-	-
Investment Earnings	4.67	729.91	725.24	20,000.00	729.91	(19,270.09)
<b>Change in Net Position</b>	<b>689,638.75</b>	<b>1,158,383.31</b>	<b>468,744.56</b>	<b>(137,400.00)</b> (c)	<b>1,158,383.31</b>	<b>1,295,783.31</b>

**Notes:**

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison
- (b) Depreciation, Depletion & Closure for FY2016 is shown as a percentage of yearend actual and FY2017 as a percentage of budget.
- (c) The FY 2017 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 11/30/16**  
Unaudited

	<u>Current Year vs Prior Year Actual</u>			<u>Current Year Rev Budget vs Actual</u>		
	<u>FY 2016</u> <u>Actual</u> <u>thru Nov</u>	<u>FY 2017</u> <u>Actual</u> <u>thru Nov</u>	<u>Favorable /</u> <u>(Unfavorable)</u> <u>thru Nov</u> <u>2016 vs 2015</u>	<u>FY 2017</u> <u>Rev Budget</u> <u>Fiscal Year</u>	<u>FY 2017</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>						
Sales & User Fees	1,542,085.54	1,540,051.70	(2,033.84)	5,937,039.00	1,540,051.70	(4,396,987.30)
Interest & Penalties	10,606.05	9,305.88	(1,300.17)	55,200.00	9,305.88	(45,894.12)
Federal Grants	-	-	-	-	-	-
State Grants	-	-	-	1,300,000.00	-	(1,300,000.00)
Charges for Services	-	-	-	-	-	-
Contributions & Other	20,087.24	70,018.82	49,931.58	34,000.00	70,018.82	36,018.82
<b>Total Revenues</b>	<u>1,572,778.83</u>	<u>1,619,376.40</u>	<u>46,597.57</u>	<u>7,326,239.00</u>	<u>1,619,376.40</u>	<u>(5,706,862.60)</u>
<b>Expenditures</b>						
Salary & Fringe	453,846.56	471,304.73	(17,458.17)	1,308,550.00	471,304.73	837,245.27
Professional & Related Services	340,680.86	334,417.35	6,263.51	963,227.00	334,417.35	628,809.65
Supplies & Materials	150,265.47	112,883.34	37,382.13	423,321.00	112,883.34	310,437.66
Utilities	178,386.02	171,101.79	7,284.23	660,131.00	171,101.79	489,029.21
Training & Related	8,198.61	8,097.13	101.48	30,000.00	8,097.13	21,902.87
Depreciation (b)	976,702.96	1,136,394.58	(159,691.62)	2,727,347.00	1,136,394.58	1,590,952.42
Transfers & Intergovernment	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>2,108,080.48</u>	<u>2,234,198.92</u>	<u>(126,118.44)</u>	<u>6,112,576.00</u>	<u>2,234,198.92</u>	<u>3,878,377.08</u>
<b>Operating Gain/(Loss)</b>	(535,301.65)	(614,822.52)	(79,520.87)	1,213,663.00	(614,822.52)	(1,828,485.52)
<b>Non-Operating Revenues (Expenses)</b>						
Interest Expense	(568,423.31)	(500,130.21)	68,293.10	(1,647,489.00)	(500,130.21)	1,147,358.79
Bond Issue Expense	(122,591.36)	(122,591.36)	-	(122,591.00)	(122,591.36)	(0.36)
Investment Earnings	65.60	5,465.55	5,399.95	4,800.00	5,465.55	665.55
<b>Capital Contributions</b>						
Connection Fees	385,187.55	286,850.00	(98,337.55)	684,000.00	286,850.00	(397,150.00)
<b>Change in Net Position</b>	(841,063.17)	(945,228.54)	(104,165.37)	132,383.00 (c)	(945,228.54)	(1,077,611.54)

**Notes:**

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison
- (b) Depreciation for FY2016 is shown as a percentage of yearend actual and FY2017 as a percentage of budget.
- (c) The FY 2017 budget includes Fund Balance and capital outlay in the change in net position.