

**Cecil County MD**  
**General Fund**  
**Revenues & Expenditures by Major Department**  
**as of Ten Months Through 04/30/2020**  
See Note (a) as to limitations  
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget (b) vs Actual		
	FY 2019 Actual thru Apr	FY 2020 Actual thru Apr	Favorable / (Unfavorable) thru Apr 2020 vs 2019	FY 2020 Rev Budget Fiscal Year	FY 2020 Actual thru Apr	Favorable / (Unfavorable) thru Apr Annual Budget
<b>Revenues</b>						
Real Property Tax	101,236,066.45	104,739,585.87	3,503,519.42	104,320,608.00	104,739,585.87	418,977.87
Personal Property Tax	12,203,173.07	12,079,971.28	(123,201.79)	13,719,070.00	12,079,971.28	(1,639,098.72)
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	417,868.87	437,062.29	19,193.42	653,500.00	437,062.29	(216,437.71)
Income Tax	34,384,518.38	38,416,561.30	4,032,042.92	63,322,542.00	38,416,561.30	(24,905,980.70)
License & Permits	1,830,604.68	1,338,896.47	(491,708.21)	2,197,904.00	1,338,896.47	(859,007.53)
Federal Grants	-	405.25	405.25	-	405.25	405.25
State Grants	544,900.57	640,488.94	95,588.37	1,330,534.00	640,488.94	(690,045.06)
Other Intergovernmental	925,055.80	1,225,310.40	300,254.60	2,073,594.00	1,225,310.40	(848,283.60)
Charges for Services	3,089,342.63	3,677,933.12	588,590.49	3,700,842.00	3,677,933.12	(22,908.88)
Recordation	5,073,791.57	6,524,138.14	1,450,346.57	5,424,200.00	6,524,138.14	1,099,938.14
Investment Earnings	1,276,118.44	1,084,876.25	(191,242.19)	1,374,631.00	1,084,876.25	(289,754.75)
Contributions & Other	60,446.36	109,176.35	48,729.99	230,500.00	109,176.35	(121,323.65)
Transfers	-	-	-	845,225.00	-	(845,225.00)
<b>Total Revenues</b>	<b>164,740,749.22</b>	<b>173,975,478.36</b>	<b>9,234,729.14</b>	<b>202,898,312.00</b>	<b>173,975,478.36</b>	<b>(28,922,833.64)</b>
<b>Expenditures</b>						
COUNTY EXECUTIVE	135,617.73	152,424.94	(16,807.21)	191,581.00	152,424.94	39,156.06
COUNTY COUNCIL ADMINISTRATOR	294,721.79	311,435.22	(16,713.43)	433,475.00	311,435.22	122,039.78
HUMAN RESOURCES	335,776.66	369,640.01	(33,863.35)	462,745.00	369,640.01	93,104.99
CIRCUIT COURT	973,189.23	1,092,026.97	(118,837.74)	1,325,927.00	1,092,026.97	233,900.03
STATE'S ATTORNEY'S OFFICE	1,706,485.83	1,807,713.49	(101,227.66)	2,393,940.00	1,807,713.49	586,226.51
YOUTH PANEL	1,861,747.18	1,991,844.03	(130,096.85)	2,718,227.00	1,991,844.03	726,382.97
ORPHAN'S COURT	-	-	-	-	-	-
BOARD OF ELECTIONS	34,868.17	35,035.59	(167.42)	49,013.00	35,035.59	13,977.41
FINANCE	660,979.02	422,114.21	238,864.81	946,626.00	422,114.21	524,511.79
LIQUOR BOARD	2,100,724.78	2,274,500.77	(173,775.99)	2,733,921.00	2,274,500.77	459,420.23
LAND USE & DEVELOPMENT SERVICES	154,813.62	159,358.41	(4,544.79)	193,436.00	159,358.41	34,077.59
MAINTENANCE	1,804,868.73	1,793,743.12	11,125.61	2,363,033.00	1,793,743.12	569,289.88
LEGAL SERVICES	2,898,739.85	3,046,743.93	(148,004.08)	4,437,641.00	3,046,743.93	1,390,897.07
LAW ENFORCEMENT	147,431.12	238,237.36	(90,806.24)	325,298.00	238,237.36	87,060.64
EMERGENCY SERVICES	18,831,584.35	19,176,489.80	(344,905.45)	24,810,364.00	19,176,489.80	5,633,874.20
ANIMAL CONTROL	10,461,983.07	12,224,979.95	(1,762,996.88)	15,525,263.00	12,224,979.95	3,300,283.05
PUBLIC WORKS	732,272.81	855,912.32	(123,639.51)	1,107,415.00	855,912.32	251,502.68
PUBLIC HEALTH	8,091,605.59	8,690,708.17	(599,102.58)	15,395,489.00	8,690,708.17	6,704,780.83
MD SCHOOL BLIND/ADULT DAYCARE	2,861,888.22	1,053,911.65	1,807,976.57	3,781,026.00	1,053,911.65	2,727,114.35
SOCIAL SERVICES	16,208.00	17,088.00	(880.00)	55,741.00	17,088.00	38,653.00
BOARD OF EDUCATION	998,996.98	494,727.16	504,269.82	502,722.00	494,727.16	7,994.84
CECIL COLLEGE	69,950,173.98	72,118,807.24	(2,168,633.26)	87,019,735.75	72,118,807.24	14,900,928.51
NON-PROFIT AGENCIES	10,756,123.00	11,448,191.81	(692,068.81)	11,722,857.00	11,448,191.81	274,665.19
PARKS & RECREATION	-	-	-	-	-	-
LIBRARIES	1,029,919.20	1,168,712.62	(138,793.42)	1,926,089.00	1,168,712.62	757,376.38
AGRICULTURE	4,737,849.00	5,008,680.00	(270,831.00)	6,010,417.00	5,008,680.00	1,001,737.00
ECONOMIC DEVELOPMENT	488,169.04	577,397.32	(89,228.28)	697,609.00	577,397.32	120,211.68
JUDGEMENT & LOSSES	816,197.71	884,834.57	(68,636.86)	1,245,702.00	884,834.57	360,867.43
GRANTS TO MUNICIPALITIES	19,460.57	19,408.58	51.99	15,000.00	19,408.58	(4,408.58)
DEBT SERVICE - PRINCIPAL	695,600.66	710,313.81	(14,713.15)	710,314.00	710,313.81	0.19
DEBT SERVICE - INTEREST	10,062,718.22	11,190,269.12	(1,127,550.90)	10,393,232.00	11,190,269.12	(797,037.12)
OPERATING TRANSFER	5,856,219.12	5,248,549.87	607,669.25	5,620,965.00	5,248,549.87	372,415.13
<b>Total Expenditures</b>	<b>159,534,729.79</b>	<b>164,592,523.78</b>	<b>(5,057,793.99)</b>	<b>209,108,553.75</b>	<b>164,592,523.78</b>	<b>44,516,029.97</b>
<b>Revenues over Expenditures</b>	<b>5,206,019.43</b>	<b>9,382,954.58</b>	<b>4,176,935.15</b>	<b>(6,210,241.75)</b> (a)	<b>9,382,954.58</b>	<b>15,593,196.33</b>

**Notes:**

- (a) April 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 Ten Months Through 04/30/2020**

See Note (a) as to limitations  
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2019 Actual thru Apr	FY 2020 Actual thru Apr	Favorable / (Unfavorable) thru Apr 2020 vs 2019	FY 2020 Rev Budget Fiscal Year	FY 2020 Actual thru Apr	Favorable / (Unfavorable) thru Apr Annual Budget
<b>Revenues</b>						
Real Property Tax	101,236,066.45	104,739,585.87	3,503,519.42	104,320,608.00	104,739,585.87	418,977.87
Personal Property Tax	12,203,173.07	12,079,971.28	(123,201.79)	13,719,070.00	12,079,971.28	(1,639,098.72)
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	417,868.87	437,062.29	19,193.42	653,500.00	437,062.29	(216,437.71)
Income Tax	34,384,518.38	38,416,561.30	4,032,042.92	63,322,542.00	38,416,561.30	(24,905,980.70)
License & Permits	1,830,604.68	1,338,896.47	(491,708.21)	2,197,904.00	1,338,896.47	(859,007.53)
Federal Grants	-	405.25	405.25	-	405.25	405.25
State Grants	544,900.57	640,488.94	95,588.37	1,330,534.00	640,488.94	(690,045.06)
Other Intergovernmental	925,055.80	1,225,310.40	300,254.60	2,073,594.00	1,225,310.40	(848,283.60)
Charges for Services	3,089,342.63	3,677,933.12	588,590.49	3,700,842.00	3,677,933.12	(22,908.88)
Recordation	5,073,791.57	6,524,138.14	1,450,346.57	5,424,200.00	6,524,138.14	1,099,938.14
Investment Earnings	1,276,118.44	1,084,876.25	(191,242.19)	1,374,631.00	1,084,876.25	(289,754.75)
Contributions & Other	60,446.36	109,176.35	48,729.99	230,500.00	109,176.35	(121,323.65)
Transfers	-	-	-	845,225.00	-	(845,225.00)
<b>Total Revenues</b>	<b>164,740,749.22</b>	<b>173,975,478.36</b>	<b>9,234,729.14</b>	<b>202,898,312.00</b>	<b>173,975,478.36</b>	<b>(28,922,833.64)</b>
<b>Expenditures</b>						
Salary & Fringe	35,693,405.65	37,197,416.83	(1,504,011.18)	45,830,786.00	37,197,416.83	8,633,369.17
Professional & Related Services	7,608,716.90	6,704,771.29	903,945.61	14,321,981.36	6,704,771.29	7,617,210.07
Supplies & Materials	6,205,960.65	8,374,212.33	(2,168,251.68)	12,087,507.64	8,374,212.33	3,713,295.31
Utilities	998,683.99	1,004,738.35	(6,054.36)	1,471,029.00	1,004,738.35	466,290.65
Training & Related	354,976.84	302,301.27	52,675.57	695,314.00	302,301.27	393,012.73
Capital Outlay	1,346,801.45	1,502,773.43	(155,971.98)	2,385,162.75	1,502,773.43	882,389.32
Debt Service	-	-	-	-	-	-
Special Purpose	493,246.95	349,987.97	143,258.98	677,456.00	349,987.97	327,468.03
Debt Service - Principal	10,062,718.22	11,190,269.12	(1,127,550.90)	10,393,232.00	11,190,269.12	(797,037.12)
Debt Service - Interest	5,856,219.12	5,248,549.87	607,669.25	5,620,965.00	5,248,549.87	372,415.13
Transfers & Intergovernment	90,914,000.02	92,717,503.32	(1,803,503.30)	115,625,120.00	92,717,503.32	22,907,616.68
<b>Total Expenditures</b>	<b>159,534,729.79</b>	<b>164,592,523.78</b>	<b>(5,057,793.99)</b>	<b>209,108,553.75</b>	<b>164,592,523.78</b>	<b>44,516,029.97</b>
<b>Revenues over Expenditures</b>	<b>5,206,019.43</b>	<b>9,382,954.58</b>	<b>4,176,935.15</b>	<b>(6,210,241.75)</b>	<b>9,382,954.58</b>	<b>15,593,196.33</b>

(a)

**Notes:**

- (a) April 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 Ten Months Through 04/30/2020**

See Note (a) as to limitations  
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2019 Actual thru Apr	FY 2020 Actual thru Apr	Favorable / (Unfavorable) thru Apr 2020 vs 2019	FY 2020 Rev Budget Fiscal Year	FY 2020 Actual thru Apr	Favorable / (Unfavorable) thru Apr Annual Budget
<b>Allocation Regular</b>						
Adult Daycare	-	-	-	34,237.00	-	34,237.00
Agricultural Extension Service	107,215.09	212,405.00	(105,189.91)	212,405.00	212,405.00	-
Board of Education	68,719,608.00	70,754,729.00	(2,035,121.00)	84,905,673.00	70,754,729.00	14,150,944.00
Cecil College	10,663,687.00	11,291,146.00	(627,459.00)	11,513,157.00	11,291,146.00	222,011.00
Domestic Violence	19,650.00	-	19,650.00	-	-	-
Gypsy Moth	5,625.00	5,625.00	-	5,625.00	5,625.00	-
Health Department	2,804,347.03	994,008.15	1,810,338.88	3,692,855.00	994,008.15	2,698,846.85
Libraries	4,737,849.00	5,008,680.00	(270,831.00)	6,010,417.00	5,008,680.00	1,001,737.00
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	41,250.00	-	41,250.00	-	-	-
Soil Conservation	44,517.00	48,562.00	(4,045.00)	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>89,817,015.80</b>	<b>91,531,306.77</b>	<b>(1,714,290.97)</b>	<b>109,643,500.00</b>	<b>91,531,306.77</b>	<b>18,112,193.23</b>
<b>Operating Transfers</b>						
Housing Voucher	-	-	-	52,344.00	-	52,344.00
Community Services	-	-	-	3,341,406.00	-	3,341,406.00
Capital Projects	-	-	-	600,000.00	-	600,000.00
Confiscated Funds	17,796.56	8,723.74	9,072.82	-	8,723.74	(8,723.74)
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>17,796.56</b>	<b>8,723.74</b>	<b>9,072.82</b>	<b>4,884,790.00</b>	<b>8,723.74</b>	<b>4,876,066.26</b>
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	7,250.00	7,179.00	71.00	7,179.00	7,179.00	-
<b>Total Transfers &amp; Intergov</b>	<b>90,914,000.02</b>	<b>92,717,503.32</b>	<b>(1,803,503.30)</b>	<b>115,625,120.00</b>	<b>92,717,503.32</b>	<b>22,907,616.68</b>

**Notes:**

- (a) April 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 Ten Months Through 04/30/2020**

See Note (a) as to limitations  
(Unaudited)

	<u>Prior Year</u>	<u>Current Year</u>	<u>Prior Yearend</u>
	<u>04/30/19</u>	<u>04/30/20</u>	<u>06/30/19</u>
<b><u>ASSETS</u></b>			
Cash	26,567,144.34	36,888,485.42	6,382,990.00
Cash - Time Deposits	17,326,945.88	49,719,435.20	28,460,176.00
Less: Amounts due other Funds	<u>4,177,811.16</u>	<u>(26,423,063.72)</u>	<u>-</u>
Net Cash	48,071,901.38	60,184,856.90	34,843,166.00
Receivables	3,434,961.64	3,890,554.84	19,184,988.00
Due from Other Governments	873.31	149,048.56	19,181,607.00
Other Assets	<u>354,456.46</u>	<u>535,930.24</u>	<u>416,044.00</u>
Total Assets	<u>51,862,192.79</u>	<u>64,760,390.54</u>	<u>73,625,805.00</u>
<b><u>LIABILITIES</u></b>			
Accounts Payable	483,331.85	599,744.06	3,339,502.00
Unavailable/Unearned Revenue	334,107.33	637,336.83	12,186,390.00
Other Liabilities	<u>2,200,061.51</u>	<u>2,926,784.71</u>	<u>6,886,343.00</u>
Total Liabilities	<u>3,017,500.69</u>	<u>4,163,865.60</u>	<u>22,412,235.00</u>
<b><u>FUND BALANCES</u></b>			
Non-spendable (per Yearend)	10,075,089.00	9,812,028.00	9,812,028.00
Unrestricted	<u>38,769,603.10</u>	<u>50,784,496.94</u>	<u>41,401,542.00</u>
Total Fund Balance	<u>48,844,692.10</u>	<u>60,596,524.94</u>	<u>51,213,570.00</u>

**Notes:**

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

**Cecil County MD**  
**INCOME TAX RECEIPTS as of**  
**April, 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%		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>\$ 38,416,561</b>	<b>60.7%</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 Apr 30</b>	<b>\$ 31,364,961</b>	<b>2.4%</b>	<b>\$ 30,791,508</b>	<b>-1.8%</b>	<b>\$ 34,384,518</b>	<b>11.7%</b>	<b>\$ 38,416,561</b>	<b>11.7%</b>

**Notes:**

FY 2020 YTD Actual Receipts % change current year vs. prior year	11.73%
FY 2020 YTD Actual Receipts \$ change current year vs. prior year	\$ 4,032,043

**Cecil County MD**  
**PERRYVILLE CASINO REVENUES as of**  
**April 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%	-	-	-	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>\$ 2,845,467</b>	<b>\$ 995,914</b>	<b>\$ 1,849,554</b>	<b>66.1%</b>
<b>Budget</b>			<b>\$ 2,795,000</b>				<b>\$ 2,800,000</b>	
<b>Comparative Year to Year Mar 31</b>	<b>\$ 3,003,003</b>	<b>\$ 1,051,051</b>	<b>\$ 1,951,952</b>	<b>0.6%</b>	<b>\$ 2,845,467</b>	<b>\$ 995,914</b>	<b>\$ 1,849,554</b>	<b>-5.2%</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 Ten Months Through 04/30/20**  
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2019 Actual thru Apr	FY 2020 Actual thru Apr	Favorable / (Unfavorable) thru Apr 2020 vs 2019	FY 2020 Rev Budget Fiscal Year	FY 2020 Actual thru Apr	Favorable / (Unfavorable) thru Apr Annual Budget
<b>Revenues</b>						
Sales & User Fees	6,654,404.60	6,994,084.32	339,679.72	7,812,000.00	6,994,084.32	(817,915.68)
Charges for Services	217,050.96	186,619.86	(30,431.10)	175,000.00	186,619.86	11,619.86
Discount	-	-	-	-	-	-
Interest & Penalties	8,205.47	4,840.85	(3,364.62)	5,175.00	4,840.85	(334.15)
Federal Grants	-	-	-	-	-	-
State Grants	91,702.50	-	(91,702.50)	-	-	-
Contributions & Other	4,044.57	526.58	(3,517.99)	-	526.58	526.58
<b>Total Revenues</b>	<b>6,975,408.10</b>	<b>7,186,071.61</b>	<b>210,663.51</b>	<b>7,992,175.00</b>	<b>7,186,071.61</b>	<b>(806,103.39)</b>
<b>Expenditures</b>						
Salary & Fringe	1,326,261.56	1,344,722.16	(18,460.60)	1,614,782.00	1,344,722.16	270,059.84
Professional & Related Services	1,361,276.74	1,548,986.40	(187,709.66)	2,526,802.00	1,548,986.40	977,815.60
Supplies & Materials	261,413.29	257,141.54	4,271.75	346,858.00	257,141.54	89,716.46
Utilities	105,104.46	95,011.27	10,093.19	255,700.00	95,011.27	160,688.73
Training & Related	5,806.66	6,626.24	(819.58)	20,100.00	6,626.24	13,473.76
Depreciation	1,360,454.88	792,470.83	567,984.05	950,965.00	792,470.83	158,494.17
Depletion	1,314,284.62	916,666.67	397,617.95	1,100,000.00	916,666.67	183,333.33
Transfers & Intergovernment	38,738.28	38,738.28	-	51,651.00	38,738.28	12,912.72
<b>Total Expenditures</b>	<b>5,773,340.49</b>	<b>5,000,363.39</b>	<b>772,977.10</b>	<b>6,866,858.00</b>	<b>5,000,363.39</b>	<b>1,866,494.61</b>
<b>Operating Gain/(Loss)</b>	<b>1,202,067.61</b>	<b>2,185,708.22</b>	<b>983,640.61</b>	<b>1,125,317.00</b>	<b>2,185,708.22</b>	<b>1,060,391.22</b>
<b>Non-Operating Revenues (Expenses)</b>						
Interest Expense	(174,916.37)	(158,008.56)	16,907.81	(190,900.00)	(158,008.56)	32,891.44
Bond Issue Expense	-	-	-	(76,669.00)	-	76,669.00
Investment Earnings	424,580.90	(439,622.72)	(864,203.62)	400,000.00	(439,622.72)	(839,622.72)
<b>Change in Net Position</b>	<b>1,451,732.14</b>	<b>1,588,076.94</b>	<b>136,344.80</b>	<b>1,257,748.00</b>	<b>1,588,076.94</b>	<b>253,659.94</b>
				(a)		

**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 Ten Months Through 04/30/20**  
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2019 Actual thru Apr	FY 2020 Actual thru Apr	Favorable / (Unfavorable) thru Apr 2020 vs 2019	FY 2020 Rev Budget Fiscal Year	FY 2020 Actual thru Apr	Favorable / (Unfavorable) thru Apr Annual Budget
<b>Revenues</b>						
Sales & User Fees	4,946,520.84	6,088,484.94	1,141,964.10	7,722,320.00	6,088,484.94	(1,633,835.06)
Interest & Penalties	41,079.02	50,430.16	9,351.14	55,200.00	50,430.16	(4,769.84)
Federal Grants	-	-	-	-	-	-
State Grants	60,000.00	60,000.00	-	60,000.00	60,000.00	-
Charges for Services	-	13,949.67	13,949.67	139,500.00	13,949.67	(125,550.33)
Contributions & Other	58,719.65	333.20	(58,386.45)	-	333.20	333.20
<b>Total Revenues</b>	<b>5,106,319.51</b>	<b>6,213,197.97</b>	<b>1,106,878.46</b>	<b>7,977,020.00</b>	<b>6,213,197.97</b>	<b>(1,763,822.03)</b>
<b>Expenditures</b>						
Salary & Fringe	977,182.92	1,074,892.02	(97,709.10)	1,375,766.00	1,074,892.02	300,873.98
Professional & Related Services	663,029.34	880,978.09	(217,948.75)	1,453,379.00	880,978.09	572,400.91
Supplies & Materials	334,049.58	362,576.19	(28,526.61)	537,474.00	362,576.19	174,897.81
Utilities	367,729.67	310,472.04	57,257.63	631,000.00	310,472.04	320,527.96
Training & Related	9,894.20	8,520.57	1,373.63	32,000.00	8,520.57	23,479.43
Depreciation	3,330,339.70	3,447,004.17	(116,664.47)	4,136,405.00	3,447,004.17	689,400.83
Transfers & Intergovernment	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>5,682,225.41</b>	<b>6,084,443.08</b>	<b>(402,217.67)</b>	<b>8,166,024.00</b>	<b>6,084,443.08</b>	<b>2,081,580.92</b>
<b>Operating Gain/(Loss)</b>	<b>(575,905.90)</b>	<b>128,754.89</b>	<b>704,660.79</b>	<b>(189,004.00)</b>	<b>128,754.89</b>	<b>317,758.89</b>
<b>Non-Operating Revenues (Expenses)</b>						
Interest Expense	(1,112,770.18)	(1,114,870.24)	(2,100.06)	(1,607,857.00)	(1,114,870.24)	492,986.76
Bond Issue Expense	(122,591.36)	(127,085.06)	(4,493.70)	(187,141.00)	(127,085.06)	60,055.94
Transfer in Casino Fund	-	-	-	756,000.00	-	(756,000.00)
Investment Earnings	33.00	22.36	(10.64)	41,500.00	22.36	(41,477.64)
<b>Capital Contributions</b>						
Developers Contributions	-	-	-	-	-	-
Connection Fees	841,623.00	1,574,126.64	732,503.64	1,482,000.00	1,574,126.64	92,126.64
<b>Change in Net Position</b>	<b>(969,611.44)</b>	<b>460,948.59</b>	<b>1,430,560.03</b>	<b>295,498.00</b> (a)	<b>460,948.59</b>	<b>165,450.59</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.