

Cecil County MD
General Fund
Revenues & Expenditures by Major Department
as of Eight Months Through 02/28/2022

See Note (a) as to limitations
(Unaudited)

FY22 YTD represents 67% of Full Year Budget
Current Year Budget (b) vs Actual

	Current Year vs Prior Year Actual			Current Year Budget (b) vs Actual		
	FY 2021 Actual thru Feb	FY 2022 Actual thru Feb	Favorable / (Unfavorable) thru Feb 2021 vs 2022	FY 2022 Rev Budget Fiscal Year	FY 2022 Actual thru Feb	% of FY21 Act YTD to Full Year Budget
Revenues						
Real Property Tax	109,032,980.21	111,118,908.78	2,085,928.57	110,828,988.00	111,118,908.78	100%
Personal Property Tax	11,997,109.22	13,535,568.24	1,538,459.02	12,776,103.00	13,535,568.24	106%
Payment in Lieu of Tax	3,705,072.70	3,707,198.78	2,126.08	3,709,462.00	3,707,198.78	100%
Discount	(24,077.72)	(54,001.55)	(29,923.83)	(300,000.00)	(54,001.55)	18%
Interest & Penalties	184,109.29	179,596.02	(4,513.27)	653,300.00	179,596.02	27%
Income Tax	44,403,738.13	44,901,122.68	497,384.55	65,561,000.00	44,901,122.68	68%
License & Permits	1,153,847.34	1,525,263.69	371,416.35	2,200,029.00	1,525,263.69	69%
Federal Grants	-	-	-	-	-	NM
State Grants	378,621.64	623,592.44	244,970.80	1,383,457.00	623,592.44	45%
Other Intergovernmental	914,821.41	963,825.04	49,003.63	1,978,714.00	963,825.04	49%
Charges for Services	3,152,632.85	4,929,650.80	1,777,017.95	4,357,857.00	4,929,650.80	113%
Recordation	5,469,005.51	11,052,261.01	5,583,255.50	6,400,000.00	11,052,261.01	173%
Investment Earnings	165,514.86	26,816.82	(138,698.04)	153,100.00	26,816.82	18%
Contributions & Other	145,552.85	238,546.98	92,994.13	213,500.00	238,546.98	112%
Transfers	-	3,632.33	3,632.33	1,035,000.00	3,632.33	0%
Total Revenues	180,678,928.29	192,751,982.06	12,073,053.77	210,950,510.00	192,751,982.06	91%
Expenditures						
COUNTY EXECUTIVE	118,609.12	122,139.68	(3,530.56)	185,390.00	122,139.68	66%
COUNTY COUNCIL	254,483.16	268,157.55	(13,674.39)	446,486.00	268,157.55	60%
ADMINISTRATOR	310,929.85	233,553.57	77,376.28	415,781.00	233,553.57	56%
HUMAN RESOURCES	1,018,738.00	1,082,181.35	(63,443.35)	1,527,651.00	1,082,181.35	71%
CIRCUIT COURT	1,427,261.99	1,509,075.16	(81,813.17)	2,480,715.00	1,509,075.16	61%
STATE'S ATTORNEY'S OFFICE	1,700,728.62	1,931,720.44	(230,991.82)	3,308,179.00	1,931,720.44	58%
YOUTH PANEL	-	-	-	-	-	NM
ORPHAN'S COURT	28,643.46	27,301.68	1,341.78	53,282.00	27,301.68	51%
BOARD OF ELECTIONS	577,851.56	383,498.18	194,353.38	1,139,879.00	383,498.18	34%
FINANCE	1,745,748.26	1,873,759.92	(128,011.66)	2,917,431.00	1,873,759.92	64%
LIQUOR BOARD	126,535.08	132,156.72	(5,621.64)	223,661.00	132,156.72	59%
LAND USE & DEVELOPMENT SERVICES	1,589,926.66	1,573,189.27	16,737.39	2,764,972.00	1,573,189.27	57%
MAINTENANCE	2,158,661.80	2,376,889.87	(218,228.07)	4,346,583.00	2,376,889.87	55%
LEGAL SERVICES	217,008.53	216,480.92	527.61	350,446.00	216,480.92	62%
LAW ENFORCEMENT	15,390,558.85	15,896,158.97	(505,600.12)	26,606,542.00	15,896,158.97	60%
EMERGENCY SERVICES	9,578,901.73	11,185,023.63	(1,606,121.90)	15,792,835.00	11,185,023.63	71%
ANIMAL CONTROL	717,376.26	(1,297.33)	718,673.59	-	(1,297.33)	NM
PUBLIC WORKS	7,864,993.03	7,355,510.46	509,482.57	11,509,489.00	7,355,510.46	64%
PUBLIC HEALTH	63,056.07	76,752.19	(13,696.12)	3,725,279.00	76,752.19	2%
MD SCHOOL BLIND/ADULT DAYCARE	6,900.00	-	6,900.00	55,741.00	-	0%
SOCIAL SERVICES	206,234.75	177,756.87	28,477.88	352,220.00	177,756.87	50%
BOARD OF EDUCATION	58,083,207.01	59,631,394.93	(1,548,187.92)	89,202,026.00	59,631,394.93	67%
CECIL COLLEGE	10,856,959.19	10,867,427.94	(10,468.75)	12,066,736.00	10,867,427.94	90%
NON-PROFIT AGENCIES	-	-	-	-	-	NM
PARKS & RECREATION	850,711.89	1,027,051.73	(176,339.84)	1,834,752.00	1,027,051.73	56%
LIBRARIES	4,271,080.00	4,153,608.00	117,472.00	6,230,417.00	4,153,608.00	67%
AGRICULTURE	530,167.01	556,370.38	(26,203.37)	720,562.00	556,370.38	77%
ECONOMIC DEVELOPMENT	866,135.13	964,224.52	(98,089.39)	1,560,763.00	964,224.52	62%
JUDGEMENT & LOSSES	11,115.20	7,332.87	3,782.33	15,000.00	7,332.87	49%
GRANTS TO MUNICIPALITIES	733,259.87	771,579.00	(38,319.13)	771,579.00	771,579.00	100%
DEBT SERVICE - PRINCIPAL	10,985,552.81	10,037,685.67	947,867.14	13,698,317.36	10,037,685.67	73%
DEBT SERVICE - INTEREST	5,965,514.73	4,921,855.66	1,043,659.07	5,170,823.64	4,921,855.66	95%
OPERATING TRANSFER	-	12,886.00	(12,886.00)	4,513,467.00	12,886.00	0%
Total Expenditures	138,256,849.62	139,371,425.80	(1,114,576.18)	213,987,005.00	139,371,425.80	65%
Revenues over Expenditures	42,422,078.67	53,380,556.26	10,958,477.59	(3,036,495.00)	53,380,556.26	NM

(a)

Notes:

- (a) Feb includes pro-rata estimates and accrual calculations which may be revised after 2022 Yearend Adjustments.
- (b) For FY 2022 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 Eight Months Through 02/28/2022

See Note (a) as to limitations
(Unaudited)

FY22 YTD represents 67% of Full Year Budget

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2021 Actual thru Feb	FY 2022 Actual thru Feb	Favorable / (Unfavorable) thru Feb 2021 vs 2022	FY 2022 Rev Budget Fiscal Year	FY 2022 Actual thru Feb	% of FY21 Act YTD to Full Year Budget
Revenues						
Real Property Tax	109,032,980.21	111,118,908.78	2,085,928.57	110,828,988.00	111,118,908.78	100%
Personal Property Tax	11,997,109.22	13,535,568.24	1,538,459.02	12,776,103.00	13,535,568.24	106%
Payment in lieu of Tax	3,705,072.70	3,707,198.78	2,126.08	3,709,462.00	3,707,198.78	100%
Discount	(24,077.72)	(54,001.55)	(29,923.83)	(300,000.00)	(54,001.55)	18%
Interest & Penalties	184,109.29	179,596.02	(4,513.27)	653,300.00	179,596.02	27%
Income Tax	44,403,738.13	44,901,122.68	497,384.55	65,561,000.00	44,901,122.68	68%
License & Permits	1,153,847.34	1,525,263.69	371,416.35	2,200,029.00	1,525,263.69	69%
Federal Grants	-	-	-	-	-	NM
State Grants	378,621.64	623,592.44	244,970.80	1,383,457.00	623,592.44	45%
Other Intergovernmental	914,821.41	963,825.04	49,003.63	1,978,714.00	963,825.04	49%
Charges for Services	3,152,632.85	4,929,650.80	1,777,017.95	4,357,857.00	4,929,650.80	113%
Recordation	5,469,005.51	11,052,261.01	5,583,255.50	6,400,000.00	11,052,261.01	173%
Investment Earnings	165,514.86	26,816.82	(138,698.04)	153,100.00	26,816.82	18%
Contributions & Other	145,552.85	238,546.98	92,994.13	213,500.00	238,546.98	112%
Transfers	-	3,632.33	3,632.33	1,035,000.00	3,632.33	0%
Total Revenues	180,678,928.29	192,751,982.06	12,073,053.77	210,950,510.00	192,751,982.06	91%
Expenditures						
Salary & Fringe	29,115,592.24	30,550,349.21	(1,434,756.97)	47,858,332.00	30,550,349.21	64%
Professional & Related Services	6,188,038.40	5,731,197.83	456,840.57	10,722,429.30	5,731,197.83	53%
Supplies & Materials	6,950,951.55	7,305,411.38	(354,459.83)	12,422,814.70	7,305,411.38	59%
Utilities	647,973.00	764,009.96	(116,036.96)	1,401,277.00	764,009.96	55%
Training & Related	133,420.24	244,362.94	(110,942.70)	689,726.00	244,362.94	35%
Capital Outlay	562,469.72	667,093.87	(104,624.15)	930,335.00	667,093.87	72%
Expendable Equip Other	-	6,726.84	(6,726.84)	9,927.00	6,726.84	68%
Debt Service	-	-	-	-	-	NM
Special Purpose	588,011.64	514,751.53	73,260.11	999,579.00	514,751.53	51%
Debt Service - Principal	10,985,552.81	10,037,685.67	947,867.14	13,698,317.36	10,037,685.67	73%
Debt Service - Interest	5,965,514.73	4,921,855.66	1,043,659.07	5,170,823.64	4,921,855.66	95%
Transfers & Intergovernment	77,119,325.29	78,627,980.91	(1,508,655.62)	120,083,444.00	78,627,980.91	65%
Total Expenditures	138,256,849.62	139,371,425.80	(1,114,576.18)	213,987,005.00	139,371,425.80	65%
Revenues over Expenditures	42,422,078.67	53,380,556.26	10,958,477.59	(3,036,495.00)	53,380,556.26	NM

(a)

Notes:

- (a) Feb includes pro-rata estimates and accrual calculations which may be revised after 2022 Yearend Adjustments.
- (b) For FY 2022 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 Eight Months Through 02/28/2022

See Note (a) as to limitations
(Unaudited)

FY22 YTD represents 67% of Full Year Budget

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2021 Actual thru Feb	FY 2022 Actual thru Feb	Favorable / (Unfavorable) thru Feb 2021 vs 2022	FY 2022 Rev Budget Fiscal Year	FY 2022 Actual thru Feb	% of FY21 Act YTD to Full Year Budget
Allocation Regular						
Adult Daycare	-	-	-	34,237.00	-	0%
Agricultural Extension Service	218,322.00	222,002.00	(3,680.00)	238,142.00	222,002.00	93%
Board of Education	57,578,576.00	59,018,016.00	(1,439,440.00)	88,527,026.00	59,018,016.00	67%
Cecil College	10,745,469.00	10,745,469.00	-	11,841,157.00	10,745,469.00	91%
Domestic Violence	-	-	-	-	-	NM
Economic Development	-	-	-	-	-	NM
Gypsy Moth	-	-	-	5,625.00	-	0%
Health Department	-	-	-	3,623,475.00	-	0%
Libraries	4,271,080.00	4,153,608.00	117,472.00	6,230,417.00	4,153,608.00	67%
MD School for Blind	6,900.00	-	6,900.00	21,504.00	-	0%
Non-Profit Agencies	-	-	-	-	-	NM
Social Services	-	-	-	-	-	NM
Soil Conservation	48,562.00	48,562.00	-	48,562.00	48,562.00	100%
Volunteer Fire Departments	3,233,112.42	3,329,198.91	(96,086.49)	3,329,199.00	3,329,198.91	100%
Total Allocation Regular	76,102,021.42	77,516,855.91	(1,414,834.49)	113,899,344.00	77,516,855.91	68%
Operating Transfers						
Housing Voucher	-	-	-	83,127.00	-	0%
Community Services	-	-	-	4,430,340.00	-	0%
Capital Projects	-	-	-	-	-	NM
Confiscated Funds	-	12,886.00	(12,886.00)	-	12,886.00	NM
Circuit Court Grant	-	-	-	35,701.00	-	0%
DES Grant	-	-	-	172,614.00	-	0%
COPS Grant	-	-	-	100,892.00	-	0%
Board of Education	-	-	-	-	-	NM
Domestic Violence	-	-	-	-	-	NM
EMS Grant	-	-	-	85,873.00	-	0%
Planning and Zoning	-	-	-	-	-	NM
Public Works Grant	-	-	-	-	-	NM
State Attorney Grant	-	-	-	78,526.00	-	0%
Total Operating Transfers	-	12,886.00	(12,886.00)	4,987,073.00	12,886.00	0%
State Fee-Property Tax Admin	284,044.00	326,660.00	(42,616.00)	425,448.00	326,660.00	77%
Tax Rebate	726,080.87	764,400.00	(38,319.13)	764,400.00	764,400.00	100%
Bank Tax Distribution	7,179.00	7,179.00	-	7,179.00	7,179.00	100%
Total Transfers & Intergov	77,119,325.29	78,627,980.91	(1,508,655.62)	120,083,444.00	78,627,980.91	65%

Notes:

- (a) Feb includes pro-rata estimates and accrual calculations which may be revised after 2022 Yearend Adjustments.
- (b) Budget numbers are presented as full year budget.

Cecil County MD
General Fund
Balance Sheet
as of Eight Months Through 02/28/2022

See Note (a) as to limitations
(Unaudited)

	<u>Prior Year</u>	<u>Current Year</u>	<u>Prior Yearend</u>
	<u>02/28/21</u>	<u>02/28/22</u>	<u>06/30/21</u>
<u>ASSETS</u>			
Cash	70,855,727.37	129,636,298.69	7,154,140.00
Cash - Time Deposits	24,600,331.74	41,298,126.10	52,541,935.00
Less: Amounts due other Funds	(6,891,870.91)	(42,806,193.49)	-
Net Cash	88,564,188.20	128,128,231.30	59,696,075.00
Receivables	11,986,667.09	5,997,990.93	17,439,912.00
Due from Other Governments	5,743.46	3,881.36	33,527,776.00
Other Assets	323,146.60	367,121.83	435,185.00
Total Assets	100,879,745.35	134,497,225.42	111,098,948.00
<u>LIABILITIES</u>			
Accounts Payable	563,435.14	526,192.03	2,872,162.00
Unavailable/Unearned Revenue	463,337.20	1,197,264.50	23,584,543.00
Other Liabilities	2,906,011.69	3,423,167.15	8,673,283.00
Total Liabilities	3,932,784.03	5,146,623.68	35,129,988.00
<u>FUND BALANCES</u>			
Non-spendable (per Yearend)	6,874,368.00	6,348,832.00	6,348,832.00
Unrestricted	90,072,593.32	123,001,769.74	69,620,128.00
Total Fund Balance	96,946,961.32	129,350,601.74	75,968,960.00

Notes:

- (a) February pro-rata estimates and accrual calculations which may be revised after 2022 Yearend Adjustments.

Cecil County MD
PERRYVILLE CASINO REVENUES as of
February 28, 2022
(Unaudited)

	FISCAL YEAR - 2021				FISCAL YEAR - 2022			
	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	\$ 380,989	\$ 133,346	\$ 247,643	8.1%	\$ 480,887	\$ 168,310	\$ 312,577	10.8%
AUGUST	368,011	128,804	239,207	7.8%	422,329	147,815	274,514	9.5%
SEPTEMBER	365,604	127,961	237,643	7.8%	406,027	142,109	263,917	9.1%
OCTOBER	380,220	133,077	247,143	8.1%	415,123	145,293	269,830	9.4%
NOVEMBER	319,303	111,756	207,547	6.8%	382,945	134,031	248,914	8.6%
DECEMBER	357,470	125,115	232,356	7.6%	391,601	137,060	254,541	8.8%
JANUARY	372,639	130,424	242,215	7.9%	360,801	126,280	234,521	8.1%
FEBRUARY	341,988	119,696	222,292	7.3%	427,396	149,589	277,808	9.6%
MARCH	471,131	164,896	306,235	10.0%	-	-	-	0.0%
APRIL	463,057	162,070	300,987	9.8%	-	-	-	0.0%
MAY	462,306	161,807	300,499	9.8%	-	-	-	0.0%
JUNE	418,974	146,641	272,333	8.9%	-	-	-	0.0%
Year to Date	\$ 4,701,690	\$ 1,645,591	\$ 3,056,098	100.0%	\$ 3,287,109	\$ 1,150,488	\$ 2,136,621	74.1%
Budget			\$ 2,300,000	0.0%			\$ 2,884,700	
Comparative Year to Year Feb 28	\$ 2,886,223	\$ 1,010,178	\$ 1,876,045	7.6%	\$ 3,287,109	\$ 1,150,488	\$ 2,136,621	13.9%

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 Eight Months Through 02/28/22
Unaudited

FY22 YTD represents 67% of Full Year Budget

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2021 Actual thru Feb	FY 2022 Actual thru Feb	Favorable / (Unfavorable) thru Feb 2021 vs 2022	FY 2022 Rev Budget Fiscal Year	FY 2022 Actual thru Feb	% of FY21 Act YTD to Full Year Budget
Revenues						
Sales & User Fees	5,991,945.56	6,533,019.70	541,074.14	8,232,000.00	6,533,019.70	79%
Charges for Services	174,337.25	332,251.10	157,913.85	273,000.00	332,251.10	122%
Discount	-	-	-	-	-	NM
Interest & Penalties	3,773.05	-	(3,773.05)	2,325.00	-	0%
Federal Grants	-	-	-	-	-	NM
State Grants	-	-	-	-	-	NM
Contributions & Other	29,784.77	183,061.68	153,276.91	-	183,061.68	NM
Total Revenues	6,199,840.63	7,048,332.48	848,491.85	8,507,325.00	7,048,332.48	83%
Expenditures						
Salary & Fringe	1,062,815.21	1,126,805.92	(63,990.71)	1,770,572.00	1,126,805.92	64%
Professional & Related Services	1,573,144.74	1,218,632.35	354,512.39	3,608,593.00	1,218,632.35	34%
Supplies & Materials	238,067.78	238,255.51	(187.73)	374,682.00	238,255.51	64%
Utilities	70,278.99	22,175.13	48,103.86	255,700.00	22,175.13	9%
Training & Related	3,891.99	5,372.39	(1,480.40)	31,350.00	5,372.39	17%
Expendable Equipment	4,923.00	858.03	4,064.97	4,923.00	858.03	17%
Depreciation	525,752.00	783,320.67	(257,568.67)	1,174,981.00	783,320.67	67%
Depletion	876,794.00	733,333.33	143,460.67	1,100,000.00	733,333.33	67%
Bad Debt Expense	-	-	-	-	-	NM
Transfers & Intergovernment	38,739.00	38,739.00	-	51,651.00	38,739.00	75%
Total Expenditures	4,394,406.71	4,167,492.33	226,914.38	8,372,452.00	4,167,492.33	50%
Operating Gain/(Loss)	1,805,433.92	2,880,840.15	1,075,406.23	134,873.00	2,880,840.15	2136%
Non-Operating Revenues (Expenses)						
Interest Expense	(177,867.65)	(245,164.67)	(67,297.02)	(227,936.00)	(245,164.67)	108%
Bond Issue Expense	-	(1,507.82)	(1,507.82)	(68,872.00)	(1,507.82)	2%
Investment Earnings	2,312,328.53	(658,271.28)	(2,970,599.81)	300,000.00	(658,271.28)	-219%
Change in Net Position	3,939,894.80	1,975,896.38	(1,962,490.60)	138,065.00 (a)	1,975,896.38	1431%

Notes:

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison
- (b) Depreciation for FY2021 is shown as a percentage of yearend actual and FY2022 as a percentage of budget.
- (c) The FY 2022 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 Eight Months Through 02/28/22

Unaudited

FY22 YTD represents 67% of Full Year Budget

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2021 Actual thru Feb	FY 2022 Actual thru Feb	Favorable / (Unfavorable) thru Feb 2021 vs 2022	FY 2022 Rev Budget Fiscal Year	FY 2022 Actual thru Feb	% of FY21 Act YTD to Full Year Budget
Revenues						
Sales & User Fees	4,310,185.36	4,341,610.74	31,425.38	8,356,236.00	4,341,610.74	52%
Interest & Penalties	11,469.78	20,552.49	9,082.71	30,075.00	20,552.49	68%
Federal Grants	-	-	-	-	-	NM
State Grants	60,000.00	60,000.00	-	60,000.00	60,000.00	100%
Charges for Services	6,283.10	21,239.64	14,956.54	13,950.00	21,239.64	152%
Contributions & Other	31,950.00	-	(31,950.00)	589.00	-	0%
Total Revenues	4,419,888.24	4,443,402.87	23,514.63	8,460,850.00	4,443,402.87	53%
Expenditures						
Salary & Fringe	934,049.80	1,011,768.12	(77,718.32)	1,546,685.00	1,011,768.12	65%
Professional & Related Services	849,367.40	927,895.29	(78,527.89)	1,898,558.00	927,895.29	49%
Supplies & Materials	273,864.39	276,648.56	(2,784.17)	552,336.00	276,648.56	50%
Utilities	288,808.06	339,385.27	(50,577.21)	673,200.00	339,385.27	50%
Training & Related	6,170.95	5,239.80	931.15	32,556.00	5,239.80	16%
Depreciation	3,476,288.00	3,339,933.33	136,354.67	5,009,900.00	3,339,933.33	67%
Bad Debt Expense	-	-	-	-	-	NM
Transfers & Intergovernment	-	-	-	-	-	NM
Total Expenditures	5,828,548.60	5,900,870.37	(72,321.77)	9,713,235.00	5,900,870.37	61%
Operating Gain/(Loss)	(1,408,660.36)	(1,457,467.50)	(48,807.14)	(1,252,385.00)	(1,457,467.50)	116%
Non-Operating Revenues (Expenses)						
Interest Expense	(780,301.95)	(363,292.76)	417,009.19	(1,499,543.00)	(363,292.76)	24%
Bond Issue Expense	(118,352.12)	(346,218.25)	(227,866.13)	(169,062.00)	(346,218.25)	205%
Transfer in Casino Fund	-	-	-	1,000,000.00	-	0%
Investment Earnings	5.76	10.50	4.74	10,000.00	10.50	0%
Capital Contributions						
Developers Contributions	-	-	-	-	-	
Connection Fees	1,265,283.25	2,202,314.33	937,031.08	1,968,000.00	2,202,314.33	112%
Change in Net Position	(1,042,025.42)	35,346.32	1,077,371.74	57,010.00 (a)	35,346.32	62%

Notes:

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison
- (b) Depreciation for FY2021 is shown as a percentage of yearend actual and FY2022 as a percentage of budget.
- (c) The FY 2022 budget includes Fund Balance and capital outlay in the change in net position.