

MONTGOMERY COUNTY MARYLAND

Comprehensive Annual Financial Report



Fiscal Year 2000

July 1, 1999 - June 30, 2000
Rockville, Maryland

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PART IV - INDEX

SUPPLEMENTARY DATA

GENERAL FUND

The General Fund is the general operating fund of Montgomery County. This fund is used to account for all financial resources except those required to be accounted for in another fund.

MONTGOMERY COUNTY, MARYLAND
GENERAL FUND
BALANCE SHEET
JUNE 30, 2000
Exhibit B-1

| | | Totals |
|---------------------------------------|----------------|-----------------------|
| ASSETS | | |
| Equity in pooled cash and investments | | \$ 258,041,179 |
| Cash | | 153,375 |
| Receivables: | | |
| Income taxes | \$ 128,365,992 | |
| Property taxes | 20,077,125 | |
| Accounts | 9,991,573 | |
| Parking violations | 1,570,065 | |
| Mortgages | 233,120 | |
| Total Receivables | | 160,237,875 |
| Due from Other Funds: | | |
| Special Revenue Funds | 2,050,000 | |
| Debt Service Fund | 29,333,437 | |
| Capital Projects Fund | 22,867,328 | |
| Enterprise Funds | 1,000,000 | |
| Total Due from Other Funds | | 55,250,765 |
| Due from component units | | 4,853,091 |
| Due from other governments | | 16,363,904 |
| Property liens acquired at tax sale | | 307,638 |
| Inventory of supplies | | 2,249,958 |
| Prepays | | 946,416 |
| Total Assets | | <u>\$ 498,404,201</u> |

LIABILITIES AND FUND BALANCE

| | | |
|---|---------------|-----------------------|
| Liabilities: | | |
| Accounts/vouchers payable | \$ 18,459,162 | |
| Retainage payable | 73,449 | |
| Accrued liabilities | 16,341,879 | |
| Due to other funds | 2,434,843 | |
| Due to component units | 17,546,533 | |
| Due to other governments | 2,821,012 | |
| Deferred revenue | 164,341,479 | |
| Total Liabilities | | <u>222,018,357</u> |
| Fund Balance: | | |
| Reserved: | | |
| Reserved for encumbrances | 33,029,310 | |
| Reserved for inventory of supplies | 2,249,958 | |
| Reserved for prepaids | 946,416 | |
| Total Reserved | | 36,225,684 |
| Unreserved: | | |
| Designated for subsequent years' expenditures | 124,630,365 | |
| Designated for transfers to Capital Projects Fund | 36,001,151 | |
| Designated for other | 4,082,900 | |
| Undesignated | 75,445,744 | |
| Total Unreserved | | <u>240,160,160</u> |
| Total Fund Balance | | <u>276,385,844</u> |
| Total Liabilities and Fund Balance | | <u>\$ 498,404,201</u> |

MONTGOMERY COUNTY, MARYLAND
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit B-2

| | Totals |
|--|------------------------|
| <hr/> | |
| Revenues: | |
| Taxes | \$ 1,514,636,310 |
| Licenses and permits | 4,508,738 |
| Intergovernmental | 98,051,154 |
| Charges for services | 7,904,754 |
| Fines and forfeitures | 4,550,638 |
| Investment income | 23,001,092 |
| Miscellaneous | <u>5,919,733</u> |
| Total Revenues | 1,658,572,419 |
| Expenditures: | |
| Current: | |
| General government | 135,461,936 |
| Public safety | 161,134,983 |
| Public works and transportation | 33,657,014 |
| Health and human services | 124,041,299 |
| Culture and recreation | 32,929,242 |
| Community development and housing | 3,372,761 |
| Environment | <u>3,100,667</u> |
| Total Expenditures | <u>493,697,902</u> |
| Excess of Revenues over Expenditures | 1,164,874,517 |
| Other Financing Sources (Uses): | |
| Operating transfers in | 27,365,922 |
| Operating transfers in - component units | 192,696 |
| Operating transfers (out) | (195,999,142) |
| Operating transfers (out) - component units | <u>(950,305,484)</u> |
| Total Other Financing Sources (Uses) | <u>(1,118,746,008)</u> |
| Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses | 46,128,509 |
| Fund Balance - Beginning of Year | <u>230,257,335</u> |
| Fund Balance - End of Year | <u>\$ 276,385,844</u> |

MONTGOMERY COUNTY, MARYLAND
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit B-3

| | Prior Year Encumbrances Budget | Current Year Budget | Total Budget | Actual | Variance Favorable (Unfavorable) |
|--------------------------------------|--------------------------------------|---------------------------|-----------------|----------------|--|
| Revenues: | | | | | |
| Taxes: | | | | | |
| Property | \$ - | \$ 589,307,090 | \$ 589,307,090 | \$ 606,835,686 | \$ 17,528,596 |
| Property - penalty and interest | - | 1,500,000 | 1,500,000 | 3,284,628 | 1,784,628 |
| Other | - | - | - | 283,100 | 283,100 |
| Total Property Tax | - | 590,807,090 | 590,807,090 | 610,403,414 | 19,596,324 |
| County Income Tax | - | 678,670,000 | 678,670,000 | 761,148,755 | 82,478,755 |
| Other Local Taxes: | | | | | |
| Real property transfer | - | 44,600,000 | 44,600,000 | 64,750,803 | 20,150,803 |
| Recordation | - | 25,000,000 | 25,000,000 | 35,020,683 | 10,020,683 |
| Fuel energy | - | 21,600,000 | 21,600,000 | 21,594,347 | (5,653) |
| Hotel - motel | - | 10,800,000 | 10,800,000 | 10,393,433 | (406,567) |
| Telephone | - | 6,800,000 | 6,800,000 | 7,320,839 | 520,839 |
| Other | - | 3,799,580 | 3,799,580 | 4,004,036 | 204,456 |
| Total Other Local Taxes | - | 112,599,580 | 112,599,580 | 143,084,141 | 30,484,561 |
| Total Taxes | - | 1,382,076,670 | 1,382,076,670 | 1,514,636,310 | 132,559,640 |
| Licenses and Permits: | | | | | |
| Business | - | 3,753,610 | 3,753,610 | 3,829,820 | 76,210 |
| Non business | - | 647,970 | 647,970 | 678,918 | 30,948 |
| Total Licenses and Permits | - | 4,401,580 | 4,401,580 | 4,508,738 | 107,158 |
| Intergovernmental Revenue: | | | | | |
| State Aid and Reimbursements: | | | | | |
| DHR State reimbursement - HB669 | - | 34,413,070 | 34,413,070 | 32,497,918 | (1,915,152) |
| Highway user revenue | - | 26,500,000 | 26,500,000 | 29,875,002 | 3,375,002 |
| Aid for police protection | - | 12,000,000 | 12,000,000 | 12,068,305 | 68,305 |
| Targeted health program | - | 4,484,000 | 4,484,000 | 5,250,833 | 766,833 |
| Aid for public libraries | - | 3,584,250 | 3,584,250 | 3,478,102 | (106,148) |
| 911 Emergency | - | 2,445,000 | 2,445,000 | 2,786,214 | 341,214 |
| Maintenance of traffic signals | - | 596,200 | 596,200 | 742,775 | 146,575 |
| Other | - | 759,950 | 759,950 | 851,309 | 91,359 |
| Total State Aid and Reimbursements | - | 84,782,470 | 84,782,470 | 87,550,458 | 2,767,988 |
| Federal Reimbursements: | | | | | |
| Federal financial participation | - | 8,129,200 | 8,129,200 | 8,154,821 | 25,621 |
| Other | - | 900,000 | 900,000 | 1,486,903 | 586,903 |
| Total Federal Reimbursements | - | 9,029,200 | 9,029,200 | 9,641,724 | 612,524 |
| Other Intergovernmental | - | 1,080,000 | 1,080,000 | 858,972 | (221,028) |
| Total Intergovernmental Revenue | - | 94,891,670 | 94,891,670 | 98,051,154 | 3,159,484 |
| Charges for Services: | | | | | |
| General government | - | 1,464,500 | 1,464,500 | 1,364,207 | (100,293) |
| Public safety | - | 5,990,160 | 5,990,160 | 5,232,354 | (757,806) |
| Health and human services | - | 963,210 | 963,210 | 923,295 | (39,915) |
| Culture and recreation | - | 202,500 | 202,500 | 208,513 | 6,013 |
| Public works and transportation | - | 184,450 | 184,450 | 176,385 | (8,065) |
| Total Charges for Services | - | 8,804,820 | 8,804,820 | 7,904,754 | (900,066) |
| Fines and Forfeitures | - | 2,900,100 | 2,900,100 | 4,550,638 | 1,650,538 |
| Investment Income: | | | | | |
| Pooled investment income | - | 16,700,000 | 16,700,000 | 21,730,858 | 5,030,858 |
| Other interest income | - | 200,000 | 200,000 | 100,566 | (99,434) |
| Total Investment Income | - | 16,900,000 | 16,900,000 | 21,831,424 | 4,931,424 |
| Miscellaneous Revenue: | | | | | |
| Property rentals | - | 4,320,000 | 4,320,000 | 3,953,054 | (366,946) |
| Sundry | - | 2,969,770 | 2,969,770 | 4,347,721 | 1,377,951 |
| Total Miscellaneous Revenues | - | 7,289,770 | 7,289,770 | 8,300,775 | 1,011,005 |
| Total Revenues | - | 1,517,264,610 | 1,517,264,610 | 1,659,783,793 | 142,519,183 |

(Continued)

MONTGOMERY COUNTY, MARYLAND
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL, CONTINUED
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit B-3

| | Prior Year Encumbrances Budget | Current Year Budget | Total Budget | Actual | Variance Favorable (Unfavorable) |
|---|--------------------------------------|---------------------------|-----------------|--------------|--|
| Expenditures: | | | | | |
| Departments: | | | | | |
| County Council: | | | | | |
| Personnel costs | \$ - | \$ 5,171,240 | \$ 5,171,240 | \$ 5,108,103 | \$ 63,137 |
| Operating | 21,683 | 658,300 | 679,983 | 679,183 | 800 |
| Totals | 21,683 | 5,829,540 | 5,851,223 | 5,787,286 | 63,937 |
| Board of Appeals: | | | | | |
| Personnel costs | - | 339,640 | 339,640 | 302,420 | 37,220 |
| Operating | - | 67,100 | 67,100 | 66,505 | 595 |
| Totals | - | 406,740 | 406,740 | 368,925 | 37,815 |
| Office of Legislative Oversight: | | | | | |
| Personnel costs | - | 579,240 | 579,240 | 542,665 | 36,575 |
| Operating | 24,922 | 63,000 | 87,922 | 56,516 | 31,406 |
| Totals | 24,922 | 642,240 | 667,162 | 599,181 | 67,981 |
| Merit System Protection Board: | | | | | |
| Personnel costs | - | 86,580 | 86,580 | 86,516 | 64 |
| Operating | - | 134,240 | 134,240 | 132,762 | 1,478 |
| Totals | - | 220,820 | 220,820 | 219,278 | 1,542 |
| Office of Zoning and Administrative Hearings: | | | | | |
| Personnel costs | - | 218,300 | 218,300 | 218,201 | 99 |
| Operating | - | 53,960 | 53,960 | 53,938 | 22 |
| Totals | - | 272,260 | 272,260 | 272,139 | 121 |
| Office of the Inspector General: | | | | | |
| Personnel costs | - | 349,790 | 349,790 | 344,407 | 5,383 |
| Operating | 9,478 | 120,250 | 129,728 | 110,165 | 19,563 |
| Totals | 9,478 | 470,040 | 479,518 | 454,572 | 24,946 |
| People's Counsel: | | | | | |
| Personnel costs | - | 100,000 | 100,000 | 75,717 | 24,283 |
| Operating | - | 28,400 | 28,400 | 28,289 | 111 |
| Totals | - | 128,400 | 128,400 | 104,006 | 24,394 |
| Circuit Court: | | | | | |
| Personnel costs | - | 5,311,590 | 5,311,590 | 4,854,230 | 457,360 |
| Operating | 477,420 | 1,914,860 | 2,392,280 | 2,390,948 | 1,332 |
| Totals | 477,420 | 7,226,450 | 7,703,870 | 7,245,178 | 458,692 |
| Office of State's Attorney: | | | | | |
| Personnel costs | - | 6,234,125 | 6,234,125 | 6,233,223 | 902 |
| Operating | 7,428 | 1,022,060 | 1,029,488 | 1,013,936 | 15,552 |
| Totals | 7,428 | 7,256,185 | 7,263,613 | 7,247,159 | 16,454 |
| Office of County Executive: | | | | | |
| Personnel costs | - | 3,188,043 | 3,188,043 | 3,124,945 | 63,098 |
| Operating | 271,990 | 521,680 | 793,670 | 770,519 | 23,151 |
| Capital outlay | - | 2,125 | 2,125 | 2,125 | - |
| Totals | 271,990 | 3,711,848 | 3,983,838 | 3,897,589 | 86,249 |
| Commission for Women: | | | | | |
| Personnel costs | - | 567,990 | 567,990 | 564,661 | 3,329 |
| Operating | 43,614 | 183,920 | 227,534 | 227,531 | 3 |
| Totals | 43,614 | 751,910 | 795,524 | 792,192 | 3,332 |
| Regional Service Centers: | | | | | |
| Personnel costs | - | 1,797,480 | 1,797,480 | 1,796,626 | 854 |
| Operating | 95,490 | 539,222 | 634,712 | 633,790 | 922 |
| Totals | 95,490 | 2,336,702 | 2,432,192 | 2,430,416 | 1,776 |
| Ethics Commission: | | | | | |
| Personnel costs | - | 122,630 | 122,630 | 116,616 | 6,014 |
| Operating | 857 | 41,310 | 42,167 | 21,203 | 20,964 |
| Totals | 857 | 163,940 | 164,797 | 137,819 | 26,978 |
| Office of Intergovernmental Relations: | | | | | |
| Personnel costs | - | 372,450 | 372,450 | 371,962 | 488 |
| Operating | 450 | 161,740 | 162,190 | 150,910 | 11,280 |
| Totals | 450 | 534,190 | 534,640 | 522,872 | 11,768 |

(Continued)

MONTGOMERY COUNTY, MARYLAND
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL, CONTINUED
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit B-3

| | Prior Year Encumbrances Budget | Current Year Budget | Total Budget | Actual | Variance Favorable (Unfavorable) |
|---|--------------------------------------|---------------------------|-----------------|-------------|--|
| Office of Board of Liquor License Commissioners: | | | | | |
| Personnel costs | \$ - | \$ 578,860 | \$ 578,860 | \$ 560,791 | \$ 18,069 |
| Operating | 711 | 102,750 | 103,461 | 102,681 | 780 |
| Totals | 711 | 681,610 | 682,321 | 663,472 | 18,849 |
| Office of Public Information: | | | | | |
| Personnel costs | - | 801,850 | 801,850 | 801,816 | 34 |
| Operating | 18,228 | 233,882 | 252,110 | 252,079 | 31 |
| Totals | 18,228 | 1,035,732 | 1,053,960 | 1,053,895 | 65 |
| Board of Elections: | | | | | |
| Personnel costs | - | 1,355,880 | 1,355,880 | 1,355,193 | 687 |
| Operating | - | 862,090 | 862,090 | 862,074 | 16 |
| Capital outlay | - | 26,000 | 26,000 | 26,000 | - |
| Totals | - | 2,243,970 | 2,243,970 | 2,243,267 | 703 |
| Office of the County Attorney: | | | | | |
| Personnel costs | - | 3,182,930 | 3,182,930 | 3,182,378 | 552 |
| Operating | 2,251 | 797,070 | 799,321 | 564,813 | 234,508 |
| Totals | 2,251 | 3,980,000 | 3,982,251 | 3,747,191 | 235,060 |
| Office of Management and Budget: | | | | | |
| Personnel costs | - | 2,658,460 | 2,658,460 | 2,658,179 | 281 |
| Operating | 60,285 | 383,050 | 443,335 | 335,824 | 107,511 |
| Capital outlay | - | 19,200 | 19,200 | 19,110 | 90 |
| Totals | 60,285 | 3,060,710 | 3,120,995 | 3,013,113 | 107,882 |
| Department of Finance: | | | | | |
| Personnel costs | - | 5,617,790 | 5,617,790 | 5,616,507 | 1,283 |
| Operating | 105,185 | 1,403,679 | 1,508,864 | 1,348,233 | 160,631 |
| Capital outlay | - | 5,740 | 5,740 | 5,740 | - |
| Totals | 105,185 | 7,027,209 | 7,132,394 | 6,970,480 | 161,914 |
| Office of Human Resources: | | | | | |
| Personnel costs | - | 3,176,345 | 3,176,345 | 3,114,273 | 62,072 |
| Operating | 115,467 | 2,402,560 | 2,518,027 | 2,495,799 | 22,228 |
| Capital outlay | - | 2,125 | 2,125 | 2,118 | 7 |
| Totals | 115,467 | 5,581,030 | 5,696,497 | 5,612,190 | 84,307 |
| Department of Information Systems & Telecommunications: | | | | | |
| Personnel costs | - | 8,424,330 | 8,424,330 | 8,424,324 | 6 |
| Operating | 1,640,363 | 5,971,511 | 7,611,874 | 7,610,685 | 1,189 |
| Capital outlay | 113,854 | 399,720 | 513,574 | 513,567 | 7 |
| Totals | 1,754,217 | 14,795,561 | 16,549,778 | 16,548,576 | 1,202 |
| Office of Procurement: | | | | | |
| Personnel costs | - | 1,647,680 | 1,647,680 | 1,624,956 | 22,724 |
| Operating | 9,772 | 268,480 | 278,252 | 277,721 | 531 |
| Totals | 9,772 | 1,916,160 | 1,925,932 | 1,902,677 | 23,255 |
| Department of Corrections and Rehabilitation: | | | | | |
| Personnel costs | - | 22,840,700 | 22,840,700 | 22,840,666 | 34 |
| Operating | 23,143 | 5,880,590 | 5,903,733 | 5,830,567 | 73,166 |
| Totals | 23,143 | 28,721,290 | 28,744,433 | 28,671,233 | 73,200 |
| Human Relations Commission: | | | | | |
| Personnel costs | - | 1,262,900 | 1,262,900 | 1,262,843 | 57 |
| Operating | 9,320 | 133,100 | 142,420 | 112,886 | 29,534 |
| Totals | 9,320 | 1,396,000 | 1,405,320 | 1,375,729 | 29,591 |
| Department of Police: | | | | | |
| Personnel costs | - | 101,012,715 | 101,012,715 | 101,012,173 | 542 |
| Operating | 1,274,708 | 18,041,538 | 19,316,246 | 19,260,274 | 55,972 |
| Totals | 1,274,708 | 119,054,253 | 120,328,961 | 120,272,447 | 56,514 |
| Office of the County Sheriff: | | | | | |
| Personnel costs | - | 7,786,192 | 7,786,192 | 7,785,346 | 846 |
| Operating | 30,443 | 1,071,747 | 1,102,190 | 1,100,509 | 1,681 |
| Totals | 30,443 | 8,857,939 | 8,888,382 | 8,885,855 | 2,527 |
| Department of Public Works and Transportation: | | | | | |
| Personnel costs | - | 26,025,980 | 26,025,980 | 26,025,102 | 878 |
| Operating | 5,895,121 | 36,773,970 | 42,669,091 | 42,661,896 | 7,195 |
| Capital outlay | 116,446 | 63,400 | 179,846 | 179,770 | 76 |
| Totals | 6,011,567 | 62,863,350 | 68,874,917 | 68,866,768 | 8,149 |
| Department of Health and Human Services: | | | | | |
| Personnel costs | - | 67,357,830 | 67,357,830 | 66,681,147 | 676,683 |
| Operating | 2,061,770 | 59,509,340 | 61,571,110 | 61,405,925 | 165,185 |
| Totals | 2,061,770 | 126,867,170 | 128,928,940 | 128,087,072 | 841,868 |

(Continued)

MONTGOMERY COUNTY, MARYLAND
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL, CONTINUED
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit B-3

| | Prior Year Encumbrances Budget | Current Year Budget | Total Budget | Actual | Variance Favorable (Unfavorable) |
|--|--------------------------------------|---------------------------|-----------------|---------------|--|
| Department of Libraries: | | | | | |
| Personnel costs | \$ - | \$ 20,687,700 | \$ 20,687,700 | \$ 20,686,969 | \$ 731 |
| Operating | 2,915,389 | 8,055,728 | 10,971,117 | 10,963,687 | 7,430 |
| Capital outlay | - | 2,125 | 2,125 | 2,125 | - |
| Totals | 2,915,389 | 28,745,553 | 31,660,942 | 31,652,781 | 8,161 |
| Department of Housing and Community Affairs: | | | | | |
| Personnel costs | - | 2,779,551 | 2,779,551 | 2,779,536 | 15 |
| Operating | 22,796 | 1,302,179 | 1,324,975 | 1,324,974 | 1 |
| Totals | 22,796 | 4,081,730 | 4,104,526 | 4,104,510 | 16 |
| Department of Economic Development: | | | | | |
| Personnel costs | - | 2,088,780 | 2,088,780 | 2,088,775 | 5 |
| Operating | 40,625 | 3,902,880 | 3,943,505 | 3,920,260 | 23,245 |
| Totals | 40,625 | 5,991,660 | 6,032,285 | 6,009,035 | 23,250 |
| Department of Environmental Protection: | | | | | |
| Personnel costs | - | 2,304,870 | 2,304,870 | 2,304,401 | 469 |
| Operating | 374,011 | 990,500 | 1,364,511 | 1,364,326 | 185 |
| Totals | 374,011 | 3,295,370 | 3,669,381 | 3,668,727 | 654 |
| Total Departments | 15,783,220 | 460,147,562 | 475,930,782 | 473,427,630 | 2,503,152 |
| Nondepartmental: | | | | | |
| State retirement contributions - operating | - | 604,420 | 604,420 | 603,991 | 429 |
| Retirees' group insurance - operating | - | 11,637,200 | 11,637,200 | 11,637,200 | - |
| Supplement for State positions - personnel | - | 204,690 | 204,690 | 194,932 | 9,758 |
| Special County pension contribution - judges - personnel | - | 38,860 | 38,860 | 37,001 | 1,859 |
| Compensation adjustment - personnel | - | 147,520 | 147,520 | 70,000 | 77,520 |
| Compensation adjustment - operating | - | 392,700 | 392,700 | 392,617 | 83 |
| Municipal tax duplication - operating | - | 4,450,870 | 4,450,870 | 4,450,870 | - |
| State tax grants to municipalities - operating | - | 28,020 | 28,020 | 28,012 | 8 |
| Rebate - Takoma Park police - operating | - | 385,560 | 385,560 | 385,547 | 13 |
| Rebate - Takoma Park library - operating | - | 103,260 | 103,260 | 89,978 | 13,282 |
| Homeowners' association roadways - operating | - | 263,480 | 263,480 | 263,480 | - |
| Contribution to risk management - operating | - | 4,221,550 | 4,221,550 | 4,220,936 | 614 |
| Support for the arts - operating | 981,466 | 2,795,460 | 3,776,926 | 3,731,926 | 45,000 |
| Historical activities - operating | - | 395,550 | 395,550 | 395,550 | - |
| Conference and Visitors Bureau - operating | 5,158 | 378,000 | 383,158 | 383,158 | - |
| Arts Council of Montgomery County - operating | - | 1,118,850 | 1,118,850 | 1,118,850 | - |
| Multicultural Center - operating | - | 50,000 | 50,000 | 33,003 | 16,997 |
| Community grants - operating | - | 100,000 | 100,000 | 100,000 | - |
| County associations - operating | - | 47,150 | 47,150 | 47,140 | 10 |
| Metropolitan Washington C O G - operating | - | 580,570 | 580,570 | 578,492 | 2,078 |
| Public Technology, Inc. - operating | - | 27,500 | 27,500 | 27,500 | - |
| Independent audit - operating | 225,796 | 233,300 | 459,096 | 459,096 | - |
| Prisoner medical services - operating | - | 40,000 | 40,000 | 125 | 39,875 |
| Boards, committees and commissions - operating | - | 5,000 | 5,000 | 3,420 | 1,580 |
| Charter Review Commission - operating | - | 1,400 | 1,400 | 527 | 873 |
| Closing costs assistance - operating | - | 1,109,800 | 1,109,800 | 175,925 | 933,875 |
| Intervention task force - operating | - | 12,500 | 12,500 | 674 | 11,826 |
| Graffiti abatement - operating | - | 50,000 | 50,000 | 50,000 | - |
| Telecommunications master planning - operating | - | 285,000 | 285,000 | 285,000 | - |
| Child and adolescent information system - operating | - | 50,000 | 50,000 | 50,000 | - |
| Working families income supplement - operating | - | 2,212,000 | 2,212,000 | 2,211,405 | 595 |
| Legislative branch automation - operating | 30,084 | 63,000 | 93,084 | 91,964 | 1,120 |
| Year 2000 project - personnel | - | 1,681,996 | 1,681,996 | 1,181,219 | 500,777 |
| Year 2000 project - operating | 376,446 | 4,099,106 | 4,475,552 | 3,060,659 | 1,414,893 |
| Year 2000 project - capital | - | 87,342 | 87,342 | 66,384 | 20,958 |
| Desktop computer modernization - operating | 692,716 | 5,218,960 | 5,911,676 | 5,909,676 | 2,000 |
| Utilities - operating | 149,727 | 10,814,340 | 10,964,067 | 10,963,325 | 742 |
| Total - Nondepartmental | 2,461,393 | 53,934,954 | 56,396,347 | 53,299,582 | 3,096,765 |
| Total Expenditures | 18,244,613 | 514,082,516 | 532,327,129 | 526,727,212 | 5,599,917 |
| Excess of Revenues over (under) Expenditures | (18,244,613) | 1,003,182,094 | 984,937,481 | 1,133,056,581 | 148,119,100 |

(Continued)

MONTGOMERY COUNTY, MARYLAND
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL, CONCLUDED
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit B-3

| | Prior Year Encumbrances Budget | Current Year Budget | Total Budget | Actual | Variance Favorable (Unfavorable) |
|--|--------------------------------------|---------------------------|-----------------|-----------------|--|
| Other Financing Sources (Uses): | | | | | |
| Operating Transfers In: | | | | | |
| Special Revenue Funds: | | | | | |
| Recreation | \$ - | \$ 1,629,480 | \$ 1,629,480 | \$ 1,629,480 | \$ - |
| Storm Drainage Maintenance | - | 2,705,460 | 2,705,460 | 2,763,212 | 57,752 |
| Mass Transit | - | 2,912,650 | 2,912,650 | 2,912,650 | - |
| Urban Districts | - | 71,240 | 71,240 | 71,240 | - |
| Housing Activities | - | 287,840 | 287,840 | 287,840 | - |
| Cable TV | - | 2,452,920 | 2,452,920 | 2,452,920 | - |
| Total Special Revenue Funds | - | 10,059,590 | 10,059,590 | 10,117,342 | 57,752 |
| Enterprise Funds: | | | | | |
| Liquor | - | 14,590,410 | 14,590,410 | 14,590,410 | - |
| Parking Lot Districts | - | 312,800 | 312,800 | 312,800 | - |
| Solid Waste Activities | - | 844,030 | 844,030 | 844,030 | - |
| Community Use of Public Facilities | - | 128,350 | 128,350 | 128,350 | - |
| Permitting Services | - | 1,372,990 | 1,372,990 | 1,372,990 | - |
| Total Enterprise Funds | - | 17,248,580 | 17,248,580 | 17,248,580 | - |
| Total Operating Transfers In | - | 27,308,170 | 27,308,170 | 27,365,922 | 57,752 |
| Component Units: | | | | | |
| Montgomery Community College | - | 88,950 | 88,950 | 88,946 | (4) |
| Housing Opportunities Commission | - | - | - | 103,750 | 103,750 |
| Total Operating Transfers In - Component Units | - | 88,950 | 88,950 | 192,696 | 103,746 |
| Operating Transfers (Out): | | | | | |
| Special Revenue Funds: | | | | | |
| Recreation | - | (1,733,540) | (1,733,540) | (1,733,540) | - |
| Urban Districts | - | (1,240,510) | (1,240,510) | (1,240,510) | - |
| Mass Transit | - | (645,790) | (645,790) | (645,790) | - |
| Revenue Stabilization | - | - | - | (8,353,168) | (8,353,168) |
| Economic Development | - | (2,800,000) | (2,800,000) | (2,800,000) | - |
| Grants | - | (1,114,565) | (1,114,565) | (946,834) | 167,731 |
| Total Special Revenue Funds | - | (7,534,405) | (7,534,405) | (15,719,842) | (8,185,437) |
| Internal Service Fund: | | | | | |
| Motor Pool | - | (615,290) | (615,290) | (615,290) | - |
| Total Internal Service Fund | - | (615,290) | (615,290) | (615,290) | - |
| Enterprise Funds: | | | | | |
| Community Use of Public Facilities | - | (150,260) | (150,260) | (150,260) | - |
| Parking Lot Districts | - | (2,540,770) | (2,540,770) | (2,032,626) | 508,144 |
| Solid Waste Activities | - | (1,025,240) | (1,025,240) | (1,400,949) | (375,709) |
| Permitting Services | - | (2,405,000) | (2,405,000) | (2,405,000) | - |
| Total Enterprise Funds | - | (6,121,270) | (6,121,270) | (5,988,835) | 132,435 |
| Debt Service Fund | - | (138,522,413) | (138,522,413) | (134,767,348) | 3,755,065 |
| Capital Projects Fund | - | (74,498,833) | (74,498,833) | (38,907,827) | 35,591,006 |
| Total Operating Transfers (Out) | - | (227,292,211) | (227,292,211) | (195,999,142) | 31,293,069 |
| Operating Transfers (Out) - Component Units: | | | | | |
| Montgomery County Public Schools - Operating | - | (872,677,220) | (872,677,220) | (872,189,489) | 487,731 |
| Montgomery County Public Schools - Capital | - | (18,528,345) | (18,528,345) | (18,528,345) | - |
| Total Montgomery County Public Schools | - | (891,205,565) | (891,205,565) | (890,717,834) | 487,731 |
| Montgomery Community College - Operating | - | (51,205,875) | (51,205,875) | (51,205,875) | - |
| Montgomery Community College - Capital | - | (4,518,315) | (4,518,315) | (4,518,315) | - |
| Total Montgomery Community College | - | (55,724,190) | (55,724,190) | (55,724,190) | - |
| Housing Opportunity Commission | - | (3,863,460) | (3,863,460) | (3,863,460) | - |
| Total Operating Transfers (Out) - Component Units | - | (950,793,215) | (950,793,215) | (950,305,484) | 487,731 |
| Total Other Financing Sources (Uses) | - | (1,150,688,306) | (1,150,688,306) | (1,118,746,008) | 31,942,298 |
| Excess of Revenues and Other Financing Sources over (under) Expenditures & Other Financing Uses | (18,244,613) | (147,506,212) | (165,750,825) | 14,310,573 | 180,061,398 |
| Fund Balance - Beginning of Year | 18,244,613 | 211,266,962 | 229,511,575 | 229,511,575 | - |
| Fund Balance - End of Year | \$ - | \$ 63,760,750 | \$ 63,760,750 | \$ 243,822,148 | \$ 180,061,398 |

SPECIAL REVENUE FUNDS

Special revenue funds account for revenues from specific taxes or other earmarked revenue sources which by law are designated to finance particular functions or activities of government.

RECREATION FUND - Records the fiscal activity within the County-wide Recreation District.

General Government Activities:

URBAN DISTRICT FUNDS - Bethesda; Silver Spring; Wheaton: These special revenue funds record the fiscal activity related to the maintenance and enhancement of the business districts of these communities.

ECONOMIC DEVELOPMENT FUND - Accounts for the economic development programs of the County, comprised of loans, grants, transfers of property, provision of services, technical assistance, tax credits, rebates and incentives, which are designed to assist private employers who are located or plan to locate or substantially expand operations in the County.

REVENUE STABILIZATION FUND - Accounts for the accumulation of resources during periods of economic growth and prosperity, when revenue collections exceed estimates. Funds may then be drawn upon during periods of economic slowdown, when collections fall short of revenue estimates.

Transportation Activities:

STORM DRAINAGE MAINTENANCE FUND - Records the fiscal activity relating to the funding of debt service on outstanding bonds issued for storm drainage improvement. This fund is closed effective June 30, 2000.

MASS TRANSIT FACILITIES FUND - Records the fiscal activities of planning, developing, and financing transit facilities.

NOISE ABATEMENT DISTRICT FUNDS - Bradley and Cabin John: These special revenue funds record the fiscal activity related to the accumulation of resources to pay debt service on bonds issued to finance the construction of noise abatement barriers along Interstate 495 (the "beltway").

Housing Activities:

LANDLORD TENANT AFFAIRS FUND - Records the fiscal activities of the Landlord Tenant Affairs in handling complaints filed, and all licenses granted, denied, revoked, suspended, or refused.

REHABILITATION LOAN FUND - Accounts for loans to homeowners of eligible income to finance rehabilitation required to make their homes conform to applicable Montgomery County Code requirements.

COMMON OWNERSHIP COMMUNITIES FUND - Records the fiscal activity of the program to resolve disputes involving common ownership communities, including appointment of a hearing board, establishing procedures for holding administrative hearings and administering appeals from decisions of the hearing board.

HOUSING INITIATIVE FUND - Records the fiscal activity for financing, supplementing, and constructing affordable residential facilities for eligible participants.

NEW HOME WARRANTY SECURITY FUND - Accounts for the collections of warranty fees from builders and the payments of homeowner claims against builders.

CABLE TV FUND - Accounts for the franchise fee and gross receipts revenues and the administration of cable television activities in the County.

FIRE TAX DISTRICT FUND - Records the fiscal activities related to providing fire and rescue services throughout Montgomery County. To a great extent, tax revenues are distributed to independent fire and rescue corporations that provide these services.

DRUG ENFORCEMENT FORFEITURES FUND - Accounts for the fiscal activity of cash and other property forfeited to the County during drug enforcement operations. These resources are used for law enforcement and public education programs.

FOREST CONSERVATION FUND - Accounts for the fiscal activity related to the conservation of forests in the County.

GRANTS FUND - Accounts for the Federal and State grant-funded activities of the tax-supported General Fund and special revenue funds.

MONTGOMERY COUNTY, MARYLAND
 ALL SPECIAL REVENUE FUNDS
 COMBINING BALANCE SHEET
 June 30, 2000
Exhibit C-1

| | Recreation | General Government Activities | Transportation Activites | Housing Activities |
|---|---------------------|-------------------------------------|-----------------------------|-----------------------|
| ASSETS | | | | |
| Equity in pooled cash and investments | \$ 4,909,120 | \$ 74,818,791 | \$ 9,240,961 | \$ 7,538,200 |
| Cash | 11,350 | - | 3,325 | 75 |
| Receivables: | | | | |
| Taxes | 464,015 | 92,045 | 1,208,198 | - |
| Accounts | - | 52,425 | - | 397 |
| Notes | - | 1,847,667 | - | - |
| Mortgages | - | - | - | 21,852,226 |
| Other | 60,426 | - | - | - |
| Due from other funds | - | - | 885,572 | - |
| Due from component units | - | - | - | 11,495,978 |
| Due from other governments | - | - | - | - |
| Prepays | 33,274 | 6,533 | 57,160 | 5,520 |
| Total Assets | <u>\$ 5,478,185</u> | <u>\$ 76,817,461</u> | <u>\$ 11,395,216</u> | <u>\$ 40,892,396</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts/vouchers payable | \$ 309,005 | \$ 119,341 | \$ 2,421,337 | \$ 38,118 |
| Accrued liabilities | 487,629 | 21,577 | 826,696 | 83,320 |
| Deposits | 34,616 | - | - | - |
| Due to other funds | 73,245 | 1,110 | 193,176 | 15,995 |
| Due to component units | 26,230 | 16,041 | - | - |
| Due to other governments | 81,172 | - | 291,660 | - |
| Deferred revenue | 493,044 | 135,747 | 1,228,550 | 2,350,206 |
| Total Liabilities | <u>1,504,941</u> | <u>293,816</u> | <u>4,961,419</u> | <u>2,487,639</u> |
| Fund Balances: | | | | |
| Reserved for encumbrances | 1,709,719 | 495,157 | 931,690 | 56,277 |
| Reserved for receivables | 60,426 | 1,847,667 | - | 30,998,395 |
| Reserved for prepaids | 33,274 | 6,533 | 57,160 | 5,520 |
| Reserved for Fire-Rescue Grant | - | - | - | - |
| Total Reserved | <u>1,803,419</u> | <u>2,349,357</u> | <u>988,850</u> | <u>31,060,192</u> |
| Unreserved: | | | | |
| Designated for subsequent years' expenditures | 119,390 | 2,887,775 | 170,597 | 3,769,428 |
| Designated for transfers to Capital Projects Fund | 68,934 | 337,050 | 4,301,584 | 3,178,060 |
| Undesignated | 1,981,501 | 70,949,463 | 972,766 | 397,077 |
| Total Unreserved | <u>2,169,825</u> | <u>74,174,288</u> | <u>5,444,947</u> | <u>7,344,565</u> |
| Total Fund Balances | <u>3,973,244</u> | <u>76,523,645</u> | <u>6,433,797</u> | <u>38,404,757</u> |
| Total Liabilities and Fund Balances | <u>\$ 5,478,185</u> | <u>\$ 76,817,461</u> | <u>\$ 11,395,216</u> | <u>\$ 40,892,396</u> |

| Cable TV | Fire Tax District | Drug Enforcement Forfeitures | Forest Conservation | Grants | Totals |
|----------------------|----------------------------------|---|--------------------------------|----------------------|-----------------------|
| \$ 13,748,757 | \$ 15,569,645 | \$ 788,166 | \$ 4,118 | \$ 137,135 | \$ 126,754,893 |
| - | - | 25,000 | - | - | 39,750 |
| - | 2,686,329 | - | - | - | 4,450,587 |
| 2,831,085 | 6,753 | - | - | - | 2,890,660 |
| - | - | - | - | 837,094 | 2,684,761 |
| - | - | - | - | 18,502,326 | 40,354,552 |
| - | - | - | - | 67,847 | 128,273 |
| - | 580,812 | - | - | - | 1,466,384 |
| - | - | - | - | 1,141 | 11,497,119 |
| - | 187,096 | - | - | 10,540,345 | 10,727,441 |
| 436 | 293,382 | 945 | - | 1,283 | 398,533 |
| <u>\$ 16,580,278</u> | <u>\$ 19,324,017</u> | <u>\$ 814,111</u> | <u>\$ 4,118</u> | <u>\$ 30,087,171</u> | <u>\$ 201,392,953</u> |
| \$ 314,848 | \$ 464,373 | \$ 27,521 | \$ - | \$ 3,978,886 | \$ 7,673,429 |
| 16,082 | 2,003,927 | - | - | 519,876 | 3,959,107 |
| - | - | - | - | - | 34,616 |
| 3,564 | 636,475 | - | - | 2,139,403 | 3,062,968 |
| - | - | - | - | 912,015 | 954,286 |
| 132,773 | - | - | - | 3,129,724 | 3,635,329 |
| - | 2,738,966 | - | - | 19,407,267 | 26,353,780 |
| <u>467,267</u> | <u>5,843,741</u> | <u>27,521</u> | <u>-</u> | <u>30,087,171</u> | <u>45,673,515</u> |
| 1,575,579 | 2,206,184 | 32,989 | - | - | 7,007,595 |
| - | 6,753 | - | - | - | 32,913,241 |
| 436 | 293,382 | 945 | - | - | 397,250 |
| - | 1,420,913 | - | - | - | 1,420,913 |
| <u>1,576,015</u> | <u>3,927,232</u> | <u>33,934</u> | <u>-</u> | <u>-</u> | <u>41,738,999</u> |
| 5,870,510 | 4,893,660 | 752,656 | - | - | 18,464,016 |
| 5,491 | 195,754 | - | - | - | 8,086,873 |
| 8,660,995 | 4,463,630 | - | 4,118 | - | 87,429,550 |
| <u>14,536,996</u> | <u>9,553,044</u> | <u>752,656</u> | <u>4,118</u> | <u>-</u> | <u>113,980,439</u> |
| <u>16,113,011</u> | <u>13,480,276</u> | <u>786,590</u> | <u>4,118</u> | <u>-</u> | <u>155,719,438</u> |
| <u>\$ 16,580,278</u> | <u>\$ 19,324,017</u> | <u>\$ 814,111</u> | <u>\$ 4,118</u> | <u>\$ 30,087,171</u> | <u>\$ 201,392,953</u> |

MONTGOMERY COUNTY, MARYLAND
 ALL SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit C-2

| | Recreation | General Government Activities | Transportation Activities | Housing Activities |
|--|---------------------|-------------------------------------|------------------------------|-----------------------|
| Revenues: | | | | |
| Taxes | \$ 19,034,433 | \$ 797,531 | \$ 35,905,629 | \$ - |
| Licenses and permits | - | - | 238,503 | 2,608,590 |
| Intergovernmental | - | - | 21,418,191 | - |
| Charges for services | 7,012,030 | 170,399 | 11,344,334 | 476,849 |
| Fines and forfeitures | - | - | 147,685 | 35,155 |
| Investment income | 376,836 | 3,718,803 | 446,089 | 658,472 |
| Miscellaneous | 380,718 | 5,100 | 140,348 | 241,603 |
| Total Revenues | 26,804,017 | 4,691,833 | 69,640,779 | 4,020,669 |
| Expenditures: | | | | |
| General government | - | 5,817,838 | - | - |
| Public safety | - | - | - | 2,708,733 |
| Public works and transportation | - | - | 63,805,782 | - |
| Health and human services | - | - | - | - |
| Culture and recreation | 20,864,845 | - | - | - |
| Community development and housing | - | - | - | - |
| Environment | - | - | - | - |
| Total Expenditures | 20,864,845 | 5,817,838 | 63,805,782 | 2,708,733 |
| Excess of Revenues over (under) Expenditures | 5,939,172 | (1,126,005) | 5,834,997 | 1,311,936 |
| Other Financing Sources (Uses): | | | | |
| Operating Transfers In (Out): | | | | |
| From General Fund | 1,733,540 | 12,393,678 | 645,790 | - |
| From Special Revenue Funds | - | - | - | - |
| From Capital Projects Fund | - | - | - | 2,098,288 |
| From Enterprise Funds | - | 1,715,000 | 1,238,938 | - |
| To General Fund | (1,629,480) | (71,240) | (5,675,862) | (287,840) |
| To Special Revenue Funds | - | - | (1,161,480) | - |
| To Debt Service Fund | (3,726,110) | (3,540,571) | (6,112,661) | - |
| To Capital Projects Fund | - | - | - | - |
| To Internal Service Funds | - | - | (87,758) | (56,690) |
| Sale of property | - | - | - | 769,787 |
| Total Other Financing Sources (Uses) | (3,622,050) | 10,496,867 | (11,153,033) | 2,523,545 |
| Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses | 2,317,122 | 9,370,862 | (5,318,036) | 3,835,481 |
| Fund Balances - Beginning of Year, as restated | 1,656,122 | 67,152,783 | 11,751,833 | 34,569,276 |
| Fund Balances - End of Year | \$ 3,973,244 | \$ 76,523,645 | \$ 6,433,797 | \$ 38,404,757 |

| Cable TV | Fire Tax District | Drug Enforcement Forfeitures | Forest Conservation | Grants | Totals |
|----------------------|----------------------------------|---|--------------------------------|--------------------|-----------------------|
| \$ - | \$ 93,986,000 | \$ - | \$ - | \$ - | \$ 149,723,593 |
| - | 775,891 | - | - | - | 3,622,984 |
| - | 2,575,971 | - | - | 56,111,125 | 80,105,287 |
| 11,353,108 | 19,634 | - | - | - | 30,376,354 |
| - | - | 630,294 | - | - | 813,134 |
| 760,755 | 1,420,067 | 43,965 | 215 | 380,478 | 7,805,680 |
| 10,489 | 385,920 | - | - | 704,631 | 1,868,809 |
| <u>12,124,352</u> | <u>99,163,483</u> | <u>674,259</u> | <u>215</u> | <u>57,196,234</u> | <u>274,315,841</u> |
| - | - | - | - | 1,837,908 | 7,655,746 |
| - | 91,649,921 | 521,121 | - | 4,785,738 | 99,665,513 |
| - | - | - | - | 11,714,830 | 75,520,612 |
| - | - | - | - | 36,931,483 | 36,931,483 |
| 5,308,716 | - | - | - | 207,840 | 26,381,401 |
| - | - | - | - | 3,822,080 | 3,822,080 |
| - | - | - | - | 5,805 | 5,805 |
| <u>5,308,716</u> | <u>91,649,921</u> | <u>521,121</u> | <u>-</u> | <u>59,305,684</u> | <u>249,982,640</u> |
| <u>6,815,636</u> | <u>7,513,562</u> | <u>153,138</u> | <u>215</u> | <u>(2,109,450)</u> | <u>24,333,201</u> |
| - | - | - | - | 946,834 | 15,719,842 |
| - | - | - | - | 1,162,616 | 1,162,616 |
| - | - | - | - | - | 2,098,288 |
| - | - | - | - | - | 2,953,938 |
| (2,452,920) | - | - | - | - | (10,117,342) |
| - | (1,136) | - | - | - | (1,162,616) |
| - | (1,701,645) | (21,606) | - | - | (15,102,593) |
| (2,514,762) | (1,139,903) | - | - | - | (3,654,665) |
| - | - | (167,900) | - | - | (312,348) |
| - | - | - | - | - | 769,787 |
| <u>(4,967,682)</u> | <u>(2,842,684)</u> | <u>(189,506)</u> | <u>-</u> | <u>2,109,450</u> | <u>(7,645,093)</u> |
| 1,847,954 | 4,670,878 | (36,368) | 215 | - | 16,688,108 |
| <u>14,265,057</u> | <u>8,809,398</u> | <u>822,958</u> | <u>3,903</u> | <u>-</u> | <u>139,031,330</u> |
| <u>\$ 16,113,011</u> | <u>\$ 13,480,276</u> | <u>\$ 786,590</u> | <u>\$ 4,118</u> | <u>\$ -</u> | <u>\$ 155,719,438</u> |

MONTGOMERY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT ACTIVITIES
COMBINING BALANCE SHEET
JUNE 30, 2000
Exhibit C-3

| | Bethesda Urban District | Silver Spring Urban District | Wheaton Urban District | Economic Development | Revenue Stabilization | Totals |
|---|-------------------------------|------------------------------------|------------------------------|-------------------------|--------------------------|----------------------|
| ASSETS | | | | | | |
| Equity in pooled cash and investments | \$ 173,624 | \$ 863,582 | \$ 591,789 | \$ 2,595,655 | \$ 70,594,141 | \$ 74,818,791 |
| Receivables: | | | | | | |
| Taxes | 26,446 | 58,598 | 7,001 | - | - | 92,045 |
| Accounts | 26,537 | 25,888 | - | - | - | 52,425 |
| Notes | - | - | - | 1,847,667 | - | 1,847,667 |
| Prepays | - | 250 | 6,283 | - | - | 6,533 |
| Total Assets | <u>\$ 226,607</u> | <u>\$ 948,318</u> | <u>\$ 605,073</u> | <u>\$ 4,443,322</u> | <u>\$ 70,594,141</u> | <u>\$ 76,817,461</u> |
| LIABILITIES AND FUND BALANCES | | | | | | |
| Liabilities: | | | | | | |
| Accounts/vouchers payable | \$ - | \$ 83,085 | \$ 36,256 | \$ - | \$ - | \$ 119,341 |
| Accrued liabilities | 689 | 18,694 | 2,194 | - | - | 21,577 |
| Due to other funds | 46 | 762 | 302 | - | - | 1,110 |
| Due to component units | - | 16,041 | - | - | - | 16,041 |
| Deferred revenue | 52,224 | 76,302 | 7,221 | - | - | 135,747 |
| Total Liabilities | <u>52,959</u> | <u>194,884</u> | <u>45,973</u> | <u>-</u> | <u>-</u> | <u>293,816</u> |
| Fund Balances: | | | | | | |
| Reserved: | | | | | | |
| Reserved for encumbrances | 41,755 | 317,790 | 135,612 | - | - | 495,157 |
| Reserved for receivables | - | - | - | 1,847,667 | - | 1,847,667 |
| Reserved for prepaids | - | 250 | 6,283 | - | - | 6,533 |
| Total Reserved | <u>41,755</u> | <u>318,040</u> | <u>141,895</u> | <u>1,847,667</u> | <u>-</u> | <u>2,349,357</u> |
| Unreserved: | | | | | | |
| Designated for subsequent years' expenditures | - | 252,530 | 39,590 | 2,595,655 | - | 2,887,775 |
| Designated for transfers to Capital Projects Fund | - | - | 337,050 | - | - | 337,050 |
| Undesignated | 131,893 | 182,864 | 40,565 | - | 70,594,141 | 70,949,463 |
| Total Unreserved | <u>131,893</u> | <u>435,394</u> | <u>417,205</u> | <u>2,595,655</u> | <u>70,594,141</u> | <u>74,174,288</u> |
| Total Fund Balances | <u>173,648</u> | <u>753,434</u> | <u>559,100</u> | <u>4,443,322</u> | <u>70,594,141</u> | <u>76,523,645</u> |
| Total Liabilities and Fund Balances | <u>\$ 226,607</u> | <u>\$ 948,318</u> | <u>\$ 605,073</u> | <u>\$ 4,443,322</u> | <u>\$ 70,594,141</u> | <u>\$ 76,817,461</u> |

MONTGOMERY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT ACTIVITIES
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit C-4

| | Bethesda Urban District | Silver Spring Urban District | Wheaton Urban District | Economic Development | Revenue Stabilization | Totals |
|--|-------------------------------|------------------------------------|------------------------------|-------------------------|--------------------------|----------------------|
| Revenues: | | | | | | |
| Taxes | \$ 329,085 | \$ 399,797 | \$ 68,649 | \$ - | \$ - | \$ 797,531 |
| Charges for services | 96,269 | 74,130 | - | - | - | 170,399 |
| Investment income | 11,966 | 40,058 | 23,871 | 214,077 | 3,428,831 | 3,718,803 |
| Miscellaneous | - | 3,470 | 1,630 | - | - | 5,100 |
| Total Revenues | 437,320 | 517,455 | 94,150 | 214,077 | 3,428,831 | 4,691,833 |
| Expenditures - General government | 1,605,777 | 1,484,896 | 438,666 | 2,288,499 | - | 5,817,838 |
| Excess of Revenues over (under) Expenditures | (1,168,457) | (967,441) | (344,516) | (2,074,422) | 3,428,831 | (1,126,005) |
| Other Financing Sources (Uses): | | | | | | |
| Operating Transfers In (Out): | | | | | | |
| From General Fund | 230,420 | 934,000 | 76,090 | 2,800,000 | 8,353,168 | 12,393,678 |
| From Enterprise Funds | 950,000 | 350,000 | 415,000 | - | - | 1,715,000 |
| To General Fund | (2,140) | (61,750) | (7,350) | - | - | (71,240) |
| To Debt Service Fund | - | - | - | (111,740) | (3,428,831) | (3,540,571) |
| Total Other Financing Sources (Uses) | 1,178,280 | 1,222,250 | 483,740 | 2,688,260 | 4,924,337 | 10,496,867 |
| Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses | 9,823 | 254,809 | 139,224 | 613,838 | 8,353,168 | 9,370,862 |
| Fund Balances - Beginning of Year | 163,825 | 498,625 | 419,876 | 3,829,484 | 62,240,973 | 67,152,783 |
| Fund Balances - End of Year | \$ 173,648 | \$ 753,434 | \$ 559,100 | \$ 4,443,322 | \$ 70,594,141 | \$ 76,523,645 |

MONTGOMERY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS - TRANSPORTATION ACTIVITIES
COMBINING BALANCE SHEET
JUNE 30, 2000
Exhibit C-5

| | Storm Drainage Maintenance | Mass Transit Facilities | Bradley Noise Abatement District | Cabin John Noise Abatement District | Totals |
|---|----------------------------------|-------------------------------|---|--|----------------------|
| ASSETS | | | | | |
| Equity in pooled cash and investments | \$ - | \$ 9,220,260 | \$ 12,855 | \$ 7,846 | \$ 9,240,961 |
| Cash | - | 3,325 | - | - | 3,325 |
| Taxes receivable | - | 1,208,198 | - | - | 1,208,198 |
| Due from other funds | - | 885,572 | - | - | 885,572 |
| Prepays | - | 57,160 | - | - | 57,160 |
| Total Assets | <u>\$ -</u> | <u>\$ 11,374,515</u> | <u>\$ 12,855</u> | <u>\$ 7,846</u> | <u>\$ 11,395,216</u> |
| LIABILITIES AND FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Accounts/vouchers payable | \$ - | \$ 2,421,337 | \$ - | \$ - | \$ 2,421,337 |
| Accrued liabilities | - | 826,696 | - | - | 826,696 |
| Due to other funds | - | 193,176 | - | - | 193,176 |
| Due to other governments | - | 291,660 | - | - | 291,660 |
| Deferred revenue | - | 1,228,550 | - | - | 1,228,550 |
| Total Liabilities | <u>-</u> | <u>4,961,419</u> | <u>-</u> | <u>-</u> | <u>4,961,419</u> |
| Fund Balances: | | | | | |
| Reserved: | | | | | |
| Reserved for encumbrances | - | 931,690 | - | - | 931,690 |
| Reserved for prepaids | - | 57,160 | - | - | 57,160 |
| Total Reserved | <u>-</u> | <u>988,850</u> | <u>-</u> | <u>-</u> | <u>988,850</u> |
| Unreserved: | | | | | |
| Designated for subsequent years' expenditures | - | 166,147 | 1,340 | 3,110 | 170,597 |
| Designated for transfers to Capital Projects Fund | - | 4,301,584 | - | - | 4,301,584 |
| Undesignated | - | 956,515 | 11,515 | 4,736 | 972,766 |
| Total Unreserved | <u>-</u> | <u>5,424,246</u> | <u>12,855</u> | <u>7,846</u> | <u>5,444,947</u> |
| Total Fund Balances | <u>-</u> | <u>6,413,096</u> | <u>12,855</u> | <u>7,846</u> | <u>6,433,797</u> |
| Total Liabilities and Fund Balances | <u>\$ -</u> | <u>\$ 11,374,515</u> | <u>\$ 12,855</u> | <u>\$ 7,846</u> | <u>\$ 11,395,216</u> |

MONTGOMERY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS - TRANSPORTATION ACTIVITIES
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit C-6

| | Storm Drainage Maintenance | Mass Transit Facilities | Bradley Noise Abatement District | Cabin John Noise Abatement District | Totals |
|--|---|--|---|--|---------------------|
| Revenues: | | | | | |
| Taxes | \$ 2,763,212 | \$33,093,378 | \$ 41,002 | \$ 8,037 | \$ 35,905,629 |
| Licenses and permits | - | 238,503 | - | - | 238,503 |
| Intergovernmental | - | 21,418,191 | - | - | 21,418,191 |
| Charges for services | - | 11,344,334 | - | - | 11,344,334 |
| Fines and forfeitures | - | 147,685 | - | - | 147,685 |
| Investment income | - | 443,642 | 1,674 | 773 | 446,089 |
| Miscellaneous | - | 140,348 | - | - | 140,348 |
| Total Revenues | 2,763,212 | 66,826,081 | 42,676 | 8,810 | 69,640,779 |
| Expenditures - Public works and transportation | - | 63,805,782 | - | - | 63,805,782 |
| Excess of Revenues over (under) Expenditures | 2,763,212 | 3,020,299 | 42,676 | 8,810 | 5,834,997 |
| Other Financing Sources (Uses): | | | | | |
| Operating Transfers In (Out): | | | | | |
| Transfers from General Fund | - | 645,790 | - | - | 645,790 |
| Transfers from Enterprise Funds | - | 1,238,938 | - | - | 1,238,938 |
| Transfers to General Fund | (2,763,212) | (2,912,650) | - | - | (5,675,862) |
| Transfers to Special Revenue Funds | - | (1,161,480) | - | - | (1,161,480) |
| Transfers to Debt Service Fund | - | (6,060,961) | (39,881) | (11,819) | (6,112,661) |
| Transfers to Internal Service Funds | - | (87,758) | - | - | (87,758) |
| Total Other Financing Sources (Uses) | (2,763,212) | (8,338,121) | (39,881) | (11,819) | (11,153,033) |
| Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses | - | (5,317,822) | 2,795 | (3,009) | (5,318,036) |
| Fund Balances - Beginning of Year | - | 11,730,918 | 10,060 | 10,855 | 11,751,833 |
| Fund Balances - End of Year | \$ - | \$ 6,413,096 | \$ 12,855 | \$ 7,846 | \$ 6,433,797 |

MONTGOMERY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS - HOUSING ACTIVITIES
COMBINING BALANCE SHEET
JUNE 30, 2000
Exhibit C-7

| | Landlord Tenant Affairs | Rehabilitation Loan | Common Ownership Communities | Housing Initiative | New Home Warranty Security | Totals |
|---|--|--------------------------------|---|-------------------------------|---|----------------------|
| ASSETS | | | | | | |
| Equity in pooled cash and investments | \$ 994,395 | \$ 1,127,514 | \$ 161,436 | \$ 5,124,924 | \$ 129,931 | \$ 7,538,200 |
| Cash | 75 | - | - | - | - | 75 |
| Receivables: | | | | | | |
| Accounts | 397 | - | - | - | - | 397 |
| Mortgages | - | 2,296,379 | - | 19,555,847 | - | 21,852,226 |
| Due from component units | - | - | - | 11,495,978 | - | 11,495,978 |
| Prepays | 5,520 | - | - | - | - | 5,520 |
| Total Assets | \$ 1,000,387 | \$ 3,423,893 | \$ 161,436 | \$ 36,176,749 | \$ 129,931 | \$ 40,892,396 |
| LIABILITIES AND FUND BALANCES | | | | | | |
| Liabilities: | | | | | | |
| Accounts/vouchers payable | \$ 37,864 | \$ - | \$ 254 | \$ - | \$ - | \$ 38,118 |
| Accrued liabilities | 79,819 | - | 3,501 | - | - | 83,320 |
| Due to other funds | 15,275 | - | 720 | - | - | 15,995 |
| Deferred revenue | 397 | - | - | 2,349,809 | - | 2,350,206 |
| Total Liabilities | 133,355 | - | 4,475 | 2,349,809 | - | 2,487,639 |
| Fund Balances: | | | | | | |
| Reserved for encumbrances | 50,777 | - | 5,500 | - | - | 56,277 |
| Reserved for receivables | - | 2,296,379 | - | 28,702,016 | - | 30,998,395 |
| Reserved for prepaids | 5,520 | - | - | - | - | 5,520 |
| Total Reserved | 56,297 | 2,296,379 | 5,500 | 28,702,016 | - | 31,060,192 |
| Unreserved: | | | | | | |
| Designated for subsequent years' expenditures | 520,259 | 516,206 | 44,860 | 2,558,172 | 129,931 | 3,769,428 |
| Designated for transfers to Capital Projects Fund | - | 611,308 | - | 2,566,752 | - | 3,178,060 |
| Undesignated | 290,476 | - | 106,601 | - | - | 397,077 |
| Total Unreserved | 810,735 | 1,127,514 | 151,461 | 5,124,924 | 129,931 | 7,344,565 |
| Total Fund Balances | 867,032 | 3,423,893 | 156,961 | 33,826,940 | 129,931 | 38,404,757 |
| Total Liabilities and Fund Balances | \$ 1,000,387 | \$ 3,423,893 | \$ 161,436 | \$ 36,176,749 | \$ 129,931 | \$ 40,892,396 |

MONTGOMERY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS - HOUSING ACTIVITIES
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit C-8

| | Landlord Tenant Affairs | Rehabilitation Loan | Common Ownership Communities | Housing Initiative | New Home Warranty Security | Totals |
|---|--|--------------------------------|---|-------------------------------|---|------------------|
| Revenues: | | | | | | |
| Licenses and permits | \$ 2,608,590 | \$ - | \$ - | \$ - | \$ - | \$ 2,608,590 |
| Charges for services | 8,410 | - | 154,563 | 311,354 | 2,522 | 476,849 |
| Fines and forfeitures | 35,155 | - | - | - | - | 35,155 |
| Investment income | 110,685 | 109,802 | 11,807 | 419,008 | 7,170 | 658,472 |
| Miscellaneous | 19,195 | - | 940 | 221,468 | - | 241,603 |
| Total Revenues | 2,782,035 | 109,802 | 167,310 | 951,830 | 9,692 | 4,020,669 |
| Expenditures: | | | | | | |
| Public safety | 2,513,109 | - | 141,791 | 25,796 | 28,037 | 2,708,733 |
| Total Expenditures | 2,513,109 | - | 141,791 | 25,796 | 28,037 | 2,708,733 |
| Excess of Revenues over (under) Expenditures | 268,926 | 109,802 | 25,519 | 926,034 | (18,345) | 1,311,936 |
| Other Financing Sources (Uses): | | | | | | |
| Operating Transfers In (Out): | | | | | | |
| Transfers from Capital Projects Fund | - | 16,808 | - | 2,081,480 | - | 2,098,288 |
| Transfers to General Fund | (268,470) | - | (19,370) | - | - | (287,840) |
| Transfers to Internal Service Funds | (56,690) | - | - | - | - | (56,690) |
| Sale of property | - | - | - | 769,787 | - | 769,787 |
| Total Other Financing Sources (Uses) | (325,160) | 16,808 | (19,370) | 2,851,267 | - | 2,523,545 |
| Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses | (56,234) | 126,610 | 6,149 | 3,777,301 | (18,345) | 3,835,481 |
| Fund Balances - Beginning of Year, as restated | 923,266 | 3,297,283 | 150,812 | 30,049,639 | 148,276 | 34,569,276 |
| Fund Balances - End of Year | \$ 867,032 | \$ 3,423,893 | \$ 156,961 | \$ 33,826,940 | \$ 129,931 | \$ 38,404,757 |

MONTGOMERY COUNTY, MARYLAND
RECREATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit C-9

| | Prior Year Encumbrances Budget | Current Year Budget | Total Budget | Actual | Variance Favorable (Unfavorable) |
|--|--------------------------------------|---------------------------|--------------------|---------------------|--|
| Revenues: | | | | | |
| Taxes - property | \$ - | \$ 18,689,610 | \$ 18,689,610 | \$ 19,034,433 | \$ 344,823 |
| Charges for services - activity fees | - | 6,523,900 | 6,523,900 | 7,012,030 | 488,130 |
| Investment income | - | 365,000 | 365,000 | 376,836 | 11,836 |
| Miscellaneous | - | 32,065 | 32,065 | 421,126 | 389,061 |
| Total Revenues | <u>-</u> | <u>25,610,575</u> | <u>25,610,575</u> | <u>26,844,425</u> | <u>1,233,850</u> |
| Expenditures: | | | | | |
| Personnel costs | - | 13,849,390 | 13,849,390 | 13,647,802 | 201,588 |
| Operating | 442,666 | 8,484,154 | 8,926,820 | 8,926,762 | 58 |
| Total Expenditures | <u>442,666</u> | <u>22,333,544</u> | <u>22,776,210</u> | <u>22,574,564</u> | <u>201,646</u> |
| Excess of Revenues over (under) Expenditures | <u>(442,666)</u> | <u>3,277,031</u> | <u>2,834,365</u> | <u>4,269,861</u> | <u>1,435,496</u> |
| Other Financing Sources (Uses): | | | | | |
| Operating Transfers In (Out): | | | | | |
| From General Fund | - | 1,733,540 | 1,733,540 | 1,733,540 | - |
| To General Fund | - | (1,629,480) | (1,629,480) | (1,629,480) | - |
| To Debt Service Fund | - | (4,053,021) | (4,053,021) | (3,726,110) | 326,911 |
| To Capital Projects Fund | - | (68,934) | (68,934) | - | 68,934 |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>(4,017,895)</u> | <u>(4,017,895)</u> | <u>(3,622,050)</u> | <u>395,845</u> |
| Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses | <u>(442,666)</u> | <u>(740,864)</u> | <u>(1,183,530)</u> | <u>647,811</u> | <u>1,831,341</u> |
| Fund Balance - Beginning of Year | <u>442,666</u> | <u>1,173,050</u> | <u>1,615,716</u> | <u>1,615,716</u> | <u>-</u> |
| Fund Balance - End of Year | <u>\$ -</u> | <u>\$ 432,186</u> | <u>\$ 432,186</u> | <u>\$ 2,263,527</u> | <u>\$ 1,831,341</u> |

MONTGOMERY COUNTY, MARYLAND
 BETHESDA URBAN DISTRICT SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit C-10

| | Prior Year Encumbrances Budget | Current Year Budget | Total Budget | Actual | Variance Favorable (Unfavorable) |
|--|--------------------------------------|---------------------------|--------------------|--------------------|--|
| Revenues: | | | | | |
| Taxes - property | \$ - | \$ 289,910 | \$ 289,910 | \$ 329,085 | \$ 39,175 |
| Charges for services - maintenance fees | - | 90,000 | 90,000 | 96,269 | 6,269 |
| Investment income | - | 6,000 | 6,000 | 11,966 | 5,966 |
| Miscellaneous | - | - | - | 26,000 | 26,000 |
| Total Revenues | <u>-</u> | <u>385,910</u> | <u>385,910</u> | <u>463,320</u> | <u>77,410</u> |
| Expenditures: | | | | | |
| Personnel costs | - | 18,530 | 18,530 | 15,499 | 3,031 |
| Operating | 20,000 | 1,636,230 | 1,656,230 | 1,632,033 | 24,197 |
| Total Expenditures | <u>20,000</u> | <u>1,654,760</u> | <u>1,674,760</u> | <u>1,647,532</u> | <u>27,228</u> |
| Excess of Revenues over (under) Expenditures | <u>(20,000)</u> | <u>(1,268,850)</u> | <u>(1,288,850)</u> | <u>(1,184,212)</u> | <u>104,638</u> |
| Other Financing Sources (Uses): | | | | | |
| Operating Transfers In (Out): | | | | | |
| From General Fund | - | 230,420 | 230,420 | 230,420 | - |
| From Enterprise Funds | - | 950,000 | 950,000 | 950,000 | - |
| To General Fund | - | (2,140) | (2,140) | (2,140) | - |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>1,178,280</u> | <u>1,178,280</u> | <u>1,178,280</u> | <u>-</u> |
| Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses | <u>(20,000)</u> | <u>(90,570)</u> | <u>(110,570)</u> | <u>(5,932)</u> | <u>104,638</u> |
| Fund Balance - Beginning of Year | <u>20,000</u> | <u>117,825</u> | <u>137,825</u> | <u>137,825</u> | <u>-</u> |
| Fund Balance - End of Year | <u>\$ -</u> | <u>\$ 27,255</u> | <u>\$ 27,255</u> | <u>\$ 131,893</u> | <u>\$ 104,638</u> |

MONTGOMERY COUNTY, MARYLAND
SILVER SPRING URBAN DISTRICT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit C-11

| | Prior Year Encumbrances Budget | Current Year Budget | Total Budget | Actual | Variance Favorable (Unfavorable) |
|--|--------------------------------------|---------------------------|--------------------|--------------------|--|
| Revenues: | | | | | |
| Taxes - property | \$ - | \$ 375,040 | \$ 375,040 | \$ 399,797 | \$ 24,757 |
| Charges for services - maintenance fees | - | 78,790 | 78,790 | 74,130 | (4,660) |
| Investment income | - | 10,000 | 10,000 | 40,058 | 30,058 |
| Miscellaneous | - | 3,470 | 3,470 | 27,942 | 24,472 |
| Total Revenues | <u>-</u> | <u>467,300</u> | <u>467,300</u> | <u>541,927</u> | <u>74,627</u> |
| Expenditures: | | | | | |
| Personnel costs | - | 484,180 | 484,180 | 470,376 | 13,804 |
| Operating | 182,746 | 1,201,330 | 1,384,076 | 1,285,391 | 98,685 |
| Capital outlay | - | 50,000 | 50,000 | 46,918 | 3,082 |
| Total Expenditures | <u>182,746</u> | <u>1,735,510</u> | <u>1,918,256</u> | <u>1,802,685</u> | <u>115,571</u> |
| Excess of Revenues over (under) Expenditures | <u>(182,746)</u> | <u>(1,268,210)</u> | <u>(1,450,956)</u> | <u>(1,260,758)</u> | <u>190,198</u> |
| Other Financing Sources (Uses): | | | | | |
| Operating Transfers In (Out): | | | | | |
| From General Fund | - | 934,000 | 934,000 | 934,000 | - |
| From Enterprise Funds | - | 350,000 | 350,000 | 350,000 | - |
| To General Fund | - | (61,750) | (61,750) | (61,750) | - |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>1,222,250</u> | <u>1,222,250</u> | <u>1,222,250</u> | <u>-</u> |
| Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses | <u>(182,746)</u> | <u>(45,960)</u> | <u>(228,706)</u> | <u>(38,508)</u> | <u>190,198</u> |
| Fund Balance - Beginning of Year | <u>182,746</u> | <u>291,406</u> | <u>474,152</u> | <u>474,152</u> | <u>-</u> |
| Fund Balance - End of Year | <u>\$ -</u> | <u>\$ 245,446</u> | <u>\$ 245,446</u> | <u>\$ 435,644</u> | <u>\$ 190,198</u> |

MONTGOMERY COUNTY, MARYLAND
WHEATON URBAN DISTRICT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit C-12

| | Prior Year Encumbrances Budget | Current Year Budget | Total Budget | Actual | Variance Favorable (Unfavorable) |
|--|--------------------------------------|---------------------------|------------------|-------------------|--|
| Revenues: | | | | | |
| Taxes - property | \$ - | \$ 67,820 | \$ 67,820 | \$ 68,649 | \$ 829 |
| Investment income | - | 9,000 | 9,000 | 23,871 | 14,871 |
| Miscellaneous | - | 4,958 | 4,958 | 1,730 | (3,228) |
| Total Revenues | <u>-</u> | <u>81,778</u> | <u>81,778</u> | <u>94,250</u> | <u>12,472</u> |
| Expenditures: | | | | | |
| Personnel costs | - | 66,860 | 66,860 | 66,790 | 70 |
| Operating | 49,277 | 496,398 | 545,675 | 507,488 | 38,187 |
| Total Expenditures | <u>49,277</u> | <u>563,258</u> | <u>612,535</u> | <u>574,278</u> | <u>38,257</u> |
| Excess of Revenues over (under) Expenditures | <u>(49,277)</u> | <u>(481,480)</u> | <u>(530,757)</u> | <u>(480,028)</u> | <u>50,729</u> |
| Other Financing Sources (Uses): | | | | | |
| Operating Transfers In (Out): | | | | | |
| From Enterprise Funds | - | 415,000 | 415,000 | 415,000 | - |
| From General Fund | - | 76,090 | 76,090 | 76,090 | - |
| To General Fund | - | (7,350) | (7,350) | (7,350) | - |
| To Capital Projects Fund | - | (337,050) | (337,050) | - | 337,050 |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>146,690</u> | <u>146,690</u> | <u>483,740</u> | <u>337,050</u> |
| Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses | (49,277) | (334,790) | (384,067) | 3,712 | 387,779 |
| Fund Balance - Beginning of Year | <u>49,277</u> | <u>370,499</u> | <u>419,776</u> | <u>419,776</u> | <u>-</u> |
| Fund Balance - End of Year | <u>\$ -</u> | <u>\$ 35,709</u> | <u>\$ 35,709</u> | <u>\$ 423,488</u> | <u>\$ 387,779</u> |

MONTGOMERY COUNTY, MARYLAND
ECONOMIC DEVELOPMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit C-13

| | Prior Year Encumbrances Budget | Current Year Budget | Total Budget | Actual | Variance Favorable (Unfavorable) |
|---|--------------------------------------|---------------------------|--------------------|---------------------|--|
| Revenues: | | | | | |
| Intergovernmental | \$ - | \$ 250,000 | \$ 250,000 | \$ - | \$ (250,000) |
| Pooled investment income | - | 120,000 | 120,000 | 147,523 | 27,523 |
| Other interest income | - | 53,520 | 53,520 | 66,554 | 13,034 |
| Total Revenues | <u>-</u> | <u>423,520</u> | <u>423,520</u> | <u>214,077</u> | <u>(209,443)</u> |
| Expenditures - Operating | <u>-</u> | <u>5,091,473</u> | <u>5,091,473</u> | <u>2,288,499</u> | <u>2,802,974</u> |
| Excess of Revenues over (under) Expenditures | <u>-</u> | <u>(4,667,953)</u> | <u>(4,667,953)</u> | <u>(2,074,422)</u> | <u>2,593,531</u> |
| Other Financing Sources (Uses): | | | | | |
| Operating Transfers In (Out): | | | | | |
| From General Fund | - | 2,800,000 | 2,800,000 | 2,800,000 | - |
| To Debt Service Fund | - | (111,740) | (111,740) | (111,740) | - |
| Loan repayments | - | 78,260 | 78,260 | 80,384 | 2,124 |
| Loan disbursements | - | (174,250) | (174,250) | (174,250) | - |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>2,592,270</u> | <u>2,592,270</u> | <u>2,594,394</u> | <u>2,124</u> |
| Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses | <u>-</u> | <u>(2,075,683)</u> | <u>(2,075,683)</u> | <u>519,972</u> | <u>2,595,655</u> |
| Fund Balance - Beginning of Year | <u>-</u> | <u>2,075,683</u> | <u>2,075,683</u> | <u>2,075,683</u> | <u>-</u> |
| Fund Balance - End of Year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 2,595,655</u> | <u>\$ 2,595,655</u> |

MONTGOMERY COUNTY, MARYLAND
REVENUE STABILIZATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit C-14

| | Prior Year Encumbrances Budget | Current Year Budget | Total Budget | Actual | Variance Favorable (Unfavorable) |
|---|--------------------------------------|------------------------|----------------------|----------------------|--|
| Revenues - Investment income | \$ - | \$ 3,018,690 | \$ 3,018,690 | \$ 3,428,831 | \$ 410,141 |
| Expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess of Revenues over (under) Expenditures | <u>-</u> | <u>3,018,690</u> | <u>3,018,690</u> | <u>3,428,831</u> | <u>410,141</u> |
| Other Financing Sources (Uses): | | | | | |
| Operating Transfers In (Out): | | | | | |
| From General Fund | - | - | - | 8,353,168 | 8,353,168 |
| To Debt Service Fund | - | (3,428,831) | (3,428,831) | (3,428,831) | - |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>(3,428,831)</u> | <u>(3,428,831)</u> | <u>4,924,337</u> | <u>8,353,168</u> |
| Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses | <u>-</u> | <u>(410,141)</u> | <u>(410,141)</u> | <u>8,353,168</u> | <u>8,763,309</u> |
| Fund Balance - Beginning of Year | <u>-</u> | <u>62,240,973</u> | <u>62,240,973</u> | <u>62,240,973</u> | <u>-</u> |
| Fund Balance - End of Year | <u>\$ -</u> | <u>\$ 61,830,832</u> | <u>\$ 61,830,832</u> | <u>\$ 70,594,141</u> | <u>\$ 8,763,309</u> |

MONTGOMERY COUNTY, MARYLAND
 STORM DRAINAGE MAINTENANCE SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit C-15

| | Prior Year Encumbrances Budget | Current Year Budget | Total Budget | Actual | Variance Favorable (Unfavorable) |
|--|--------------------------------------|---------------------------|-----------------|--------------|--|
| Revenues: | | | | | |
| Taxes - property | \$ - | \$ 2,705,460 | \$ 2,705,460 | \$ 2,763,212 | \$ 57,752 |
| Expenditures | - | - | - | - | - |
| Excess of Revenues over Expenditures | - | 2,705,460 | 2,705,460 | 2,763,212 | 57,752 |
| Other Financing Sources (Uses): | | | | | |
| Operating transfers to General Fund | - | (2,705,460) | (2,705,460) | (2,763,212) | (57,752) |
| Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses | - | - | - | - | - |
| Fund Balance - Beginning of Year | - | - | - | - | - |
| Fund Balance - End of Year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

MONTGOMERY COUNTY, MARYLAND
MASS TRANSIT FACILITIES SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit C-16

| | Prior Year Encumbrances Budget | Current Year Budget | Total Budget | Actual | Variance Favorable (Unfavorable) |
|--|--------------------------------------|---------------------------|-----------------|---------------|--|
| Revenues: | | | | | |
| Taxes: | | | | | |
| Property | \$ - | \$ 32,356,010 | \$ 32,356,010 | \$ 33,093,378 | \$ 737,368 |
| Licenses and permits | - | 256,430 | 256,430 | 238,503 | (17,927) |
| Intergovernmental: | | | | | |
| State aid | - | 79,739,220 | 79,739,220 | 21,418,191 | (58,321,029) |
| Total Intergovernmental | - | 79,739,220 | 79,739,220 | 21,418,191 | (58,321,029) |
| Charges for Services: | | | | | |
| Fare receipts | - | 10,885,068 | 10,885,068 | 10,073,788 | (811,280) |
| Parking fees | - | 1,515,412 | 1,515,412 | 1,270,546 | (244,866) |
| Total Charges for Services | - | 12,400,480 | 12,400,480 | 11,344,334 | (1,056,146) |
| Fines and forfeitures | - | 35,000 | 35,000 | 147,685 | 112,685 |
| Investment Income - pooled | - | 700,000 | 700,000 | 443,642 | (256,358) |
| Miscellaneous | - | 238,520 | 238,520 | 296,657 | 58,137 |
| Total Revenues | - | 125,725,660 | 125,725,660 | 66,982,390 | (58,743,270) |
| Expenditures: | | | | | |
| Division of Transit Services: | | | | | |
| Personnel costs | - | 25,633,880 | 25,633,880 | 25,633,560 | 320 |
| Operating | 869,325 | 31,848,897 | 32,718,222 | 32,717,743 | 479 |
| Capital outlay | 3,512,105 | 2,832,452 | 6,344,557 | 6,344,195 | 362 |
| Total Division of Transit Services | 4,381,430 | 60,315,229 | 64,696,659 | 64,695,498 | 1,161 |
| WMATA Subsidies: | | | | | |
| Metrobus operating | - | 23,694,370 | 23,694,370 | - | 23,694,370 |
| Metro rail operating | - | 21,827,550 | 21,827,550 | - | 21,827,550 |
| WMATA revenue bonds | - | 4,867,460 | 4,867,460 | - | 4,867,460 |
| WMATA ADA subsidy | - | 6,439,470 | 6,439,470 | - | 6,439,470 |
| Total WMATA Subsidies | - | 56,828,850 | 56,828,850 | - | 56,828,850 |
| Washington Suburban Transit Commission: | | | | | |
| Operating contribution | - | 45,730 | 45,730 | 41,974 | 3,756 |
| Total Expenditures | 4,381,430 | 117,189,809 | 121,571,239 | 64,737,472 | 56,833,767 |
| Excess of Revenues over (under) Expenditures | (4,381,430) | 8,535,851 | 4,154,421 | 2,244,918 | (1,909,503) |
| Other Financing Sources (Uses): | | | | | |
| Operating Transfers In (Out): | | | | | |
| From General Fund | - | 645,790 | 645,790 | 645,790 | - |
| From Enterprise Funds | - | 1,492,750 | 1,492,750 | 1,238,938 | (253,812) |
| To General Fund | - | (2,912,650) | (2,912,650) | (2,912,650) | - |
| To Special Revenue Funds | - | (984,923) | (984,923) | (817,625) | 167,298 |
| To Internal Service Funds | - | (87,758) | (87,758) | (87,758) | - |
| To Debt Service Fund | - | (6,071,940) | (6,071,940) | (6,060,961) | 10,979 |
| To Capital Projects Fund | - | (4,301,584) | (4,301,584) | - | 4,301,584 |
| Total Other Financing Sources (Uses) | - | (12,220,315) | (12,220,315) | (7,994,266) | 4,226,049 |
| Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses | (4,381,430) | (3,684,464) | (8,065,894) | (5,749,348) | 2,316,546 |
| Fund Balance - Beginning of Year | 4,381,430 | 6,848,179 | 11,229,609 | 11,229,609 | - |
| Fund Balance - End of Year | \$ - | \$ 3,163,715 | \$ 3,163,715 | \$ 5,480,261 | \$ 2,316,546 |

MONTGOMERY COUNTY, MARYLAND
 BRADLEY NOISE ABATEMENT DISTRICT SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit C-17

| | Prior Year Encumbrances Budget | Current Year Budget | Total Budget | Actual | Variance Favorable (Unfavorable) |
|--|--------------------------------------|---------------------------|-----------------|-----------|--|
| Revenues: | | | | | |
| Taxes - property | \$ - | \$ 35,640 | \$ 35,640 | \$ 41,002 | \$ 5,362 |
| Investment income | - | 420 | 420 | 1,674 | 1,254 |
| Total Revenues | - | 36,060 | 36,060 | 42,676 | 6,616 |
| Expenditures | - | - | - | - | - |
| Excess of Revenues over (under) Expenditures | - | 36,060 | 36,060 | 42,676 | 6,616 |
| Other Financing Sources (Uses): | | | | | |
| Operating transfers to Debt Service Fund | - | (39,885) | (39,885) | (39,881) | 4 |
| Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses | - | (3,825) | (3,825) | 2,795 | 6,620 |
| Fund Balance - Beginning of Year | - | 10,060 | 10,060 | 10,060 | - |
| Fund Balance - End of Year | \$ - | \$ 6,235 | \$ 6,235 | \$ 12,855 | \$ 6,620 |

MONTGOMERY COUNTY, MARYLAND
 CABIN JOHN NOISE ABATEMENT DISTRICT SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit C-18

| | Prior Year Encumbrances Budget | Current Year Budget | Total Budget | Actual | Variance Favorable (Unfavorable) |
|--|--------------------------------------|---------------------------|-----------------|----------|--|
| Revenues: | | | | | |
| Taxes - property | \$ - | \$ 8,320 | \$ 8,320 | \$ 8,037 | \$ (283) |
| Investment income | - | 500 | 500 | 773 | 273 |
| Total Revenues | - | 8,820 | 8,820 | 8,810 | (10) |
| Expenditures | - | - | - | - | - |
| Excess of Revenues over (under) Expenditures | - | 8,820 | 8,820 | 8,810 | (10) |
| Other Financing Sources (Uses): | | | | | |
| Operating transfers to Debt Service Fund | - | (11,820) | (11,820) | (11,819) | 1 |
| Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses | - | (3,000) | (3,000) | (3,009) | (9) |
| Fund Balance - Beginning of Year | - | 10,855 | 10,855 | 10,855 | - |
| Fund Balance - End of Year | \$ - | \$ 7,855 | \$ 7,855 | \$ 7,846 | \$ (9) |

MONTGOMERY COUNTY, MARYLAND
LANDLORD TENANT AFFAIRS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit C-19

| | Prior Year Encumbrances Budget | Current Year Budget | Total Budget | Actual | Variance Favorable (Unfavorable) |
|--|--------------------------------------|---------------------------|-------------------|-------------------|--|
| Revenues: | | | | | |
| Licenses and permits | \$ - | \$ 2,502,700 | \$ 2,502,700 | \$ 2,608,590 | \$ 105,890 |
| Charges for services | - | - | - | 8,410 | 8,410 |
| Fines and forfeitures | - | 21,000 | 21,000 | 35,155 | 14,155 |
| Investment income | - | 80,000 | 80,000 | 110,685 | 30,685 |
| Miscellaneous | - | 38,000 | 38,000 | 29,217 | (8,783) |
| Total Revenues | - | 2,641,700 | 2,641,700 | 2,792,057 | 150,357 |
| Expenditures: | | | | | |
| Personnel costs | - | 2,287,650 | 2,287,650 | 2,245,908 | 41,742 |
| Operating | 24,999 | 390,240 | 415,239 | 317,978 | 97,261 |
| Total Expenditures | 24,999 | 2,677,890 | 2,702,889 | 2,563,886 | 139,003 |
| Excess of Revenues over (under) Expenditures | (24,999) | (36,190) | (61,189) | 228,171 | 289,360 |
| Other Financing Sources (Uses): | | | | | |
| Operating transfers to Motor Pool Internal Service Fund | - | (56,690) | (56,690) | (56,690) | - |
| Operating transfers to General Fund | - | (268,470) | (268,470) | (268,470) | - |
| Total Other Financing Sources (Uses) | - | (325,160) | (325,160) | (325,160) | - |
| Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses | (24,999) | (361,350) | (386,349) | (96,989) | 289,360 |
| Fund Balance - Beginning of Year | 24,999 | 887,245 | 912,244 | 912,244 | - |
| Fund Balance - End of Year | \$ - | \$ 525,895 | \$ 525,895 | \$ 815,255 | \$ 289,360 |

MONTGOMERY COUNTY, MARYLAND
REHABILITATION LOAN SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit C-20

| | Prior Year Encumbrances Budget | Current Year Budget | Total Budget | Actual | Variance Favorable (Unfavorable) |
|--|--------------------------------------|------------------------|-----------------|--------------|--|
| Revenues - Investment income: | | | | | |
| Pooled investment income | \$ - | \$ - | \$ - | \$ 71,701 | \$ 71,701 |
| Other interest income | - | - | - | 38,101 | 38,101 |
| Total Revenues | - | - | - | 109,802 | 109,802 |
| Expenditures - Operating | - | - | - | - | - |
| Excess of Revenues over (under) Expenditures | - | - | - | 109,802 | 109,802 |
| Other Financing Sources (Uses): | | | | | |
| Operating transfers to Capital Projects Fund | - | (1,015,181) | (1,015,181) | (403,873) | 611,308 |
| Loan repayments | - | - | - | 71,932 | 71,932 |
| Mortgage loans | - | (397,598) | (397,598) | - | 397,598 |
| Total Other Financing Sources (Uses) | - | (1,412,779) | (1,412,779) | (331,941) | 1,080,838 |
| Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses | - | (1,412,779) | (1,412,779) | (222,139) | 1,190,640 |
| Fund Balance - Beginning of Year | - | 1,412,779 | 1,412,779 | 1,412,779 | - |
| Fund Balance - End of Year | \$ - | \$ - | \$ - | \$ 1,190,640 | \$ 1,190,640 |

MONTGOMERY COUNTY, MARYLAND
COMMON OWNERSHIP COMMUNITIES SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit C-21

| | Prior Year Encumbrances Budget | Current Year Budget | Total Budget | Actual | Variance Favorable (Unfavorable) |
|--|--------------------------------------|------------------------|------------------|-------------------|--|
| Revenues: | | | | | |
| Charges for services | \$ - | \$ 149,510 | \$ 149,510 | \$ 154,563 | \$ 5,053 |
| Investment income | - | 5,000 | 5,000 | 11,807 | 6,807 |
| Miscellaneous | - | 2,000 | 2,000 | 940 | (1,060) |
| Total Revenues | - | 156,510 | 156,510 | 167,310 | 10,800 |
| Expenditures: | | | | | |
| Personnel costs | - | 166,630 | 166,630 | 124,812 | 41,818 |
| Operating | - | 22,800 | 22,800 | 22,479 | 321 |
| Total Expenditures | - | 189,430 | 189,430 | 147,291 | 42,139 |
| Excess of Revenues over (under) Expenditures | - | (32,920) | (32,920) | 20,019 | 52,939 |
| Other Financing Sources (Uses): | | | | | |
| Operating transfers to General Fund | - | (19,370) | (19,370) | (19,370) | - |
| Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses | - | (52,290) | (52,290) | 649 | 52,939 |
| Fund Balance - Beginning of Year | - | 150,812 | 150,812 | 150,812 | - |
| Fund Balance - End of Year | <u>\$ -</u> | <u>\$ 98,522</u> | <u>\$ 98,522</u> | <u>\$ 151,461</u> | <u>\$ 52,939</u> |

MONTGOMERY COUNTY, MARYLAND
HOUSING INITIATIVE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit C-22

| | Prior Year Encumbrances Budget | Current Year Budget | Total Budget | Actual | Variance Favorable (Unfavorable) |
|--|--------------------------------------|------------------------|-----------------|--------------|--|
| Revenues: | | | | | |
| Charges for services | \$ - | \$ - | \$ - | \$ 311,354 | \$ 311,354 |
| Investment Income: | | | | | |
| Pooled investment income | - | - | - | 261,127 | 261,127 |
| Other interest income | - | - | - | 157,881 | 157,881 |
| Total Investment Income | - | - | - | 419,008 | 419,008 |
| Miscellaneous: | | | | | |
| Property rentals, MPDU and other contributions | - | - | - | 200,924 | 200,924 |
| Total Miscellaneous | - | - | - | 200,924 | 200,924 |
| Total Revenues | - | - | - | 931,286 | 931,286 |
| Expenditures | - | - | - | - | - |
| Excess of Revenues over (under) Expenditures | - | - | - | 931,286 | 931,286 |
| Other Financing Sources (Uses): | | | | | |
| Operating transfers to Capital Projects Fund | - | (4,285,379) | (4,285,379) | (1,718,627) | 2,566,752 |
| Mortgage repayment | - | - | - | 457,137 | 457,137 |
| Sale of property | - | - | - | 769,787 | 769,787 |
| Total Other Financing Sources (Uses) | - | (4,285,379) | (4,285,379) | (491,703) | 3,793,676 |
| Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses | - | (4,285,379) | (4,285,379) | 439,583 | 4,724,962 |
| Fund Balance - Beginning of Year | - | 4,674,093 | 4,674,093 | 4,674,093 | - |
| Fund Balance - End of Year | \$ - | \$ 388,714 | \$ 388,714 | \$ 5,113,676 | \$ 4,724,962 |

MONTGOMERY COUNTY, MARYLAND
 NEW HOME WARRANTY SECURITY SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit C-23

| | Prior Year Encumbrances Budget | Current Year Budget | Total Budget | Actual | Variance Favorable (Unfavorable) |
|--|--------------------------------------|------------------------|-----------------|-------------------|--|
| Revenues: | | | | | |
| Charges for services | \$ - | \$ - | \$ - | \$ 2,522 | \$ 2,522 |
| Investment income | - | - | - | 7,170 | 7,170 |
| Total Revenues | - | - | - | 9,692 | 9,692 |
| Expenditures - Operating | | | | | |
| | - | 148,276 | 148,276 | 28,037 | 120,239 |
| Total Expenditures | - | 148,276 | 148,276 | 28,037 | 120,239 |
| Excess of Revenues over (under) Expenditures | - | (148,276) | (148,276) | (18,345) | 129,931 |
| Fund Balance - Beginning of Year | - | 148,276 | 148,276 | 148,276 | - |
| Fund Balance - End of Year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 129,931</u> | <u>\$ 129,931</u> |

MONTGOMERY COUNTY, MARYLAND
CABLE TV SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit C-24

| | Prior Year Encumbrances Budget | Current Year Budget | Total Budget | Actual | Variance Favorable (Unfavorable) |
|--|--------------------------------------|------------------------|--------------------|--------------------|--|
| Revenues: | | | | | |
| Charges for services | \$ - | \$ 11,175,000 | \$ 11,175,000 | \$ 11,353,108 | \$ 178,108 |
| Investment income | - | 355,000 | 355,000 | 760,755 | 405,755 |
| Miscellaneous | - | - | - | 392,459 | 392,459 |
| Total Revenues | - | 11,530,000 | 11,530,000 | 12,506,322 | 976,322 |
| Expenditures: | | | | | |
| Personnel costs | - | 477,826 | 477,826 | 477,825 | 1 |
| Operating | 152,431 | 7,775,634 | 7,928,065 | 6,271,242 | 1,656,823 |
| Capital outlay | 128,568 | 6,660 | 135,228 | 135,228 | - |
| Total Expenditures | 280,999 | 8,260,120 | 8,541,119 | 6,884,295 | 1,656,824 |
| Excess of Revenues over (under) Expenditures | (280,999) | 3,269,880 | 2,988,881 | 5,622,027 | 2,633,146 |
| Other Financing Sources (Uses): | | | | | |
| Operating transfers to General Fund | - | (2,452,920) | (2,452,920) | (2,452,920) | - |
| Operating transfers to Capital Projects Fund | - | (2,520,253) | (2,520,253) | (2,514,762) | 5,491 |
| Total Other Financing Sources (Uses) | - | (4,973,173) | (4,973,173) | (4,967,682) | 5,491 |
| Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses | (280,999) | (1,703,293) | (1,984,292) | 654,345 | 2,638,637 |
| Fund Balance - Beginning of Year | 280,999 | 13,602,087 | 13,883,086 | 13,883,086 | - |
| Fund Balance - End of Year | \$ - | \$ 11,898,794 | \$ 11,898,794 | \$ 14,537,431 | \$ 2,638,637 |

MONTGOMERY COUNTY, MARYLAND
 FIRE TAX DISTRICT SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit C-25

| | Prior Year Encumbrances Budget | Current Year Budget | Total Budget | Actual | Variance Favorable (Unfavorable) |
|--|--------------------------------------|------------------------|---------------------|----------------------|--|
| Revenues: | | | | | |
| Taxes - property | \$ - | \$ 91,992,580 | \$ 91,992,580 | \$ 93,986,000 | \$ 1,993,420 |
| Licenses and permits | - | 555,890 | 555,890 | 775,891 | 220,001 |
| Intergovernmental | - | 1,160,525 | 1,160,525 | 2,575,971 | 1,415,446 |
| Charges for services | - | 13,930 | 13,930 | 19,634 | 5,704 |
| Fines and forfeitures | - | 150 | 150 | - | (150) |
| Investment income | - | 1,450,000 | 1,450,000 | 1,420,067 | (29,933) |
| Miscellaneous | - | 379,500 | 379,500 | 678,147 | 298,647 |
| Total Revenues | - | 95,552,575 | 95,552,575 | 99,455,710 | 3,903,135 |
| Expenditures: | | | | | |
| Personnel costs | - | 75,456,820 | 75,456,820 | 74,496,776 | 960,044 |
| Operating | 756,151 | 14,732,049 | 15,488,200 | 15,396,428 | 91,772 |
| Capital outlay | 1,811,555 | 2,186,390 | 3,997,945 | 3,962,901 | 35,044 |
| Total Expenditures | 2,567,706 | 92,375,259 | 94,942,965 | 93,856,105 | 1,086,860 |
| Excess of Revenues over (under) Expenditures | (2,567,706) | 3,177,316 | 609,610 | 5,599,605 | 4,989,995 |
| Other Financing Sources (Uses): | | | | | |
| Operating Transfers In (Out): | | | | | |
| To Special Revenue Funds | - | (1,136) | (1,136) | (1,136) | - |
| To Debt Service Fund | - | (1,717,340) | (1,717,340) | (1,701,645) | 15,695 |
| To Capital Projects Fund | - | (1,335,357) | (1,335,357) | (1,139,903) | 195,454 |
| Total Other Financing Sources (Uses) | - | (3,053,833) | (3,053,833) | (2,842,684) | 211,149 |
| Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses | (2,567,706) | 123,483 | (2,444,223) | 2,756,921 | 5,201,144 |
| Fund Balance - Beginning of Year | 2,567,706 | 5,949,466 | 8,517,172 | 8,517,172 | - |
| Fund Balance - End of Year | \$ - | \$ 6,072,949 | \$ 6,072,949 | \$ 11,274,093 | \$ 5,201,144 |

MONTGOMERY COUNTY, MARYLAND
 DRUG ENFORCEMENT FORFEITURES SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit C-26

| | Prior Year Encumbrances Budget | Current Year Budget | Total Budget | Actual | Variance Favorable (Unfavorable) |
|--|--------------------------------------|------------------------|-----------------|------------|--|
| Revenues: | | | | | |
| Fines and forfeitures | \$ - | \$ - | \$ - | \$ 630,294 | \$ 630,294 |
| Investment income | - | - | - | 43,965 | 43,965 |
| Miscellaneous | - | - | - | 14,926 | 14,926 |
| Total Revenues | - | - | - | 689,185 | 689,185 |
| Expenditures: | | | | | |
| Operating | 66,642 | 532,215 | 598,857 | 534,445 | 64,412 |
| Capital outlay | - | 19,670 | 19,670 | 19,665 | 5 |
| Total Expenditures | 66,642 | 551,885 | 618,527 | 554,110 | 64,417 |
| Excess of Revenues over (under) Expenditures | (66,642) | (551,885) | (618,527) | 135,075 | 753,602 |
| Other Financing Sources (Uses): | | | | | |
| Operating Transfers in(out): | | | | | |
| To Internal Service Funds | - | (167,900) | (167,900) | (167,900) | - |
| To Debt Service Fund | - | (21,606) | (21,606) | (21,606) | - |
| Total Other Financing Sources (Uses) | - | (189,506) | (189,506) | (189,506) | - |
| Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses | (66,642) | (741,391) | (808,033) | (54,431) | 753,602 |
| Fund Balance - Beginning of Year | 66,642 | 741,391 | 808,033 | 808,033 | - |
| Fund Balance - End of Year | \$ - | \$ - | \$ - | \$ 753,602 | \$ 753,602 |

MONTGOMERY COUNTY, MARYLAND
GRANTS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit C-27

| | Prior Year Encumbrances Budget | Current Year Budget | Total Budget | Actual | Variance Favorable (Unfavorable) |
|---|--------------------------------------|---------------------------|-------------------|-------------------|--|
| Revenues: | | | | | |
| Intergovernmental: | | | | | |
| Federal grants | \$ 5,421,679 | \$ 38,466,245 | \$ 43,887,924 | \$ 28,722,013 | \$ (15,165,911) |
| State grants | 2,693,932 | 36,141,839 | 38,835,771 | 31,865,815 | (6,969,956) |
| Other Non-State and Non-Federal Reimbursements | - | 740,048 | 740,048 | 704,422 | (35,626) |
| Total Intergovernmental | 8,115,611 | 75,348,132 | 83,463,743 | 61,292,250 | (22,171,493) |
| Investment income: | | | | | |
| Pooled investment income | - | 229,454 | 229,454 | 263,721 | 34,267 |
| Other interest income | - | 650,000 | 650,000 | 116,757 | (533,243) |
| Total Investment Income | - | 879,454 | 879,454 | 380,478 | (498,976) |
| Miscellaneous | 2,500 | 325,531 | 328,031 | 1,130,570 | 802,539 |
| Total Revenues | 8,118,111 | 76,553,117 | 84,671,228 | 62,803,298 | (21,867,930) |
| Expenditures: | | | | | |
| General Government: | | | | | |
| Circuit Court: | | | | | |
| Personnel costs | - | 1,005,386 | 1,005,386 | 736,595 | 268,791 |
| Operating | 185,440 | 447,759 | 633,199 | 530,880 | 102,319 |
| Totals | 185,440 | 1,453,145 | 1,638,585 | 1,267,475 | 371,110 |
| Office of State's Attorney: | | | | | |
| Personnel costs | - | 409,094 | 409,094 | 232,165 | 176,929 |
| Operating | 34,716 | 90,830 | 125,546 | 97,706 | 27,840 |
| Totals | 34,716 | 499,924 | 534,640 | 329,871 | 204,769 |
| Office of the County Executive: | | | | | |
| Personnel costs | - | 202,546 | 202,546 | 91,113 | 111,433 |
| Operating | - | 126,252 | 126,252 | 17,342 | 108,910 |
| Totals | - | 328,798 | 328,798 | 108,455 | 220,343 |
| Commission for Women: | | | | | |
| Personnel costs | - | 127,566 | 127,566 | 127,452 | 114 |
| Operating | - | 21,890 | 21,890 | 16,358 | 5,532 |
| Totals | - | 149,456 | 149,456 | 143,810 | 5,646 |
| Regional Services Center: | | | | | |
| Operating | - | 34,000 | 34,000 | 10,000 | 24,000 |
| Totals | - | 34,000 | 34,000 | 10,000 | 24,000 |
| Office of Board of Liquor License Commissioners: | | | | | |
| Personnel costs | - | 9,190 | 9,190 | 9,187 | 3 |
| Operating | - | 5,000 | 5,000 | 4,003 | 997 |
| Totals | - | 14,190 | 14,190 | 13,190 | 1,000 |
| Department of Economic Development: | | | | | |
| Personnel costs | - | 124,487 | 124,487 | 77,992 | 46,495 |
| Operating | - | 93,478 | 93,478 | 87,489 | 5,989 |
| Totals | - | 217,965 | 217,965 | 165,481 | 52,484 |
| Total General Government | 220,156 | 2,697,478 | 2,917,634 | 2,038,282 | 879,352 |
| Public Safety: | | | | | |
| Department of Corrections and Rehabilitation: | | | | | |
| Personnel costs | - | 861,906 | 861,906 | 840,716 | 21,190 |
| Operating | 5,567 | 176,478 | 182,045 | 132,294 | 49,751 |
| Totals | 5,567 | 1,038,384 | 1,043,951 | 973,010 | 70,941 |
| Department of Fire/Rescue Services: | | | | | |
| Personnel costs | - | 318,056 | 318,056 | 293,751 | 24,305 |
| Operating | 15,076 | 579,356 | 594,432 | 378,022 | 216,410 |
| Capital outlay | - | 209,470 | 209,470 | - | 209,470 |
| Totals | 15,076 | 1,106,882 | 1,121,958 | 671,773 | 450,185 |
| Department of Police: | | | | | |
| Personnel costs | - | 2,459,564 | 2,459,564 | 1,925,816 | 533,748 |
| Operating | 46,827 | 1,073,653 | 1,120,480 | 680,338 | 440,142 |
| Totals | 46,827 | 3,533,217 | 3,580,044 | 2,606,154 | 973,890 |
| Office of the County Sheriff: | | | | | |
| Personnel costs | - | 490,127 | 490,127 | 425,655 | 64,472 |
| Operating | 13,660 | 314,975 | 328,635 | 259,895 | 68,740 |
| Totals | 13,660 | 805,102 | 818,762 | 685,550 | 133,212 |
| Total Public Safety | 81,130 | 6,483,585 | 6,564,715 | 4,936,487 | 1,628,228 |

(Continued)

MONTGOMERY COUNTY, MARYLAND
GRANTS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL, CONCLUDED
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit C-27

| | Prior Year Encumbrances Budget | Current Year Budget | Total Budget | Actual | Variance Favorable (Unfavorable) |
|--|--------------------------------------|---------------------------|-----------------|--------------|--|
| Transportation: | | | | | |
| Department of Public Works and Transportation: | | | | | |
| Personnel costs | \$ - | \$ 2,108,124 | \$ 2,108,124 | \$ 1,196,010 | \$ 912,114 |
| Operating | - | 2,586,152 | 2,586,152 | 1,588,991 | 997,161 |
| Capital outlay | 5,482,000 | 3,475,030 | 8,957,030 | 8,945,579 | 11,451 |
| Totals | 5,482,000 | 8,169,306 | 13,651,306 | 11,730,580 | 1,920,726 |
| Total Transportation | 5,482,000 | 8,169,306 | 13,651,306 | 11,730,580 | 1,920,726 |
| Health and Human Services: | | | | | |
| Department of Health and Human Services: | | | | | |
| Personnel costs | - | 12,012,696 | 12,012,696 | 10,394,558 | 1,618,138 |
| Operating | 696,852 | 27,622,927 | 28,319,779 | 24,622,355 | 3,697,424 |
| Capital Outlay | - | 11,633 | 11,633 | 11,633 | - |
| Totals | 696,852 | 39,647,256 | 40,344,108 | 35,028,546 | 5,315,562 |
| Total Health and Human Services | 696,852 | 39,647,256 | 40,344,108 | 35,028,546 | 5,315,562 |
| Culture and Recreation: | | | | | |
| Department of Libraries: | | | | | |
| Personnel costs | - | 72,728 | 72,728 | 50,373 | 22,355 |
| Operating | - | 79,851 | 79,851 | 74,089 | 5,762 |
| Totals | - | 152,579 | 152,579 | 124,462 | 28,117 |
| Department of Recreation: | | | | | |
| Personnel costs | - | 67,437 | 67,437 | 58,923 | 8,514 |
| Operating | - | 47,350 | 47,350 | 26,164 | 21,186 |
| Totals | - | 114,787 | 114,787 | 85,087 | 29,700 |
| Total Culture and Recreation | - | 267,366 | 267,366 | 209,549 | 57,817 |
| Housing: | | | | | |
| Department of Housing and Community Affairs: | | | | | |
| Personnel costs | - | 2,212,113 | 2,212,113 | 1,371,517 | 840,596 |
| Operating | 1,980,473 | 16,173,948 | 18,154,421 | 9,578,127 | 8,576,294 |
| Capital outlay | - | 8,380 | 8,380 | - | 8,380 |
| Totals | 1,980,473 | 18,394,441 | 20,374,914 | 10,949,644 | 9,425,270 |
| Total Housing and Community Affairs | 1,980,473 | 18,394,441 | 20,374,914 | 10,949,644 | 9,425,270 |
| Environment: | | | | | |
| Department of Environmental Protection: | | | | | |
| Personnel costs | - | 32,132 | 32,132 | 3,112 | 29,020 |
| Operating | 2,500 | 4,056 | 6,556 | 2,693 | 3,863 |
| Totals | 2,500 | 36,188 | 38,688 | 5,805 | 32,883 |
| Total Environment | 2,500 | 36,188 | 38,688 | 5,805 | 32,883 |
| Nondepartmental: | | | | | |
| Historical Activities: | | | | | |
| Operating | - | 15,000 | 15,000 | 15,000 | - |
| Future Grants: | | | | | |
| Operating | - | 3,049,598 | 3,049,598 | - | 3,049,598 |
| Total Nondepartmental | - | 3,064,598 | 3,064,598 | 15,000 | 3,049,598 |
| Total Expenditures | 8,463,111 | 78,760,218 | 87,223,329 | 64,913,893 | 22,309,436 |
| Excess of Revenues over (under) Expenditures | (345,000) | (2,207,101) | (2,552,101) | (2,110,595) | 441,506 |
| Other Financing Sources (Uses): | | | | | |
| Operating Transfers In: | | | | | |
| General Fund | - | 1,221,042 | 1,221,042 | 946,834 | (274,208) |
| Mass Transit Special Revenue Fund | 345,000 | 984,923 | 1,329,923 | 1,162,625 | (167,298) |
| Fire Tax District Special Revenue Fund | - | 1,136 | 1,136 | 1,136 | - |
| Total Operating Transfers In | 345,000 | 2,207,101 | 2,552,101 | 2,110,595 | (441,506) |
| Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses | - | - | - | - | - |
| Fund Balance - Beginning of Year | - | - | - | - | - |
| Fund Balance - End of Year | \$ - | \$ - | \$ - | \$ - | \$ - |

DEBT SERVICE FUND

The Debt Service Fund records the fiscal activities for the accumulation of resources, and the payment of principal, interest, and related costs of long-term debt related to governmental funds.

MONTGOMERY COUNTY, MARYLAND
DEBT SERVICE FUND
BALANCE SHEET
JUNE 30, 2000
Exhibit D-1

| | Totals |
|---|---------------------------------|
| ASSETS | |
| Equity in pooled cash and investments | \$ 708,527 |
| Cash with fiscal agents | 30,556,976 |
| Receivables: | |
| Property taxes | 1,658 |
| Special assessments | 191,037 |
| Total Receivables | <u>192,695</u> |
| Total Assets | <u><u>\$ 31,458,198</u></u> |
| LIABILITIES AND FUND BALANCE | |
| Liabilities: | |
| Accounts/vouchers payable | \$ 101,877 |
| Due to other funds | 30,556,976 |
| Deferred revenue | <u>799,345</u> |
| Total Liabilities | <u>31,458,198</u> |
| Fund Balance | <u>-</u> |
| Total Liabilities and Fund Balance | <u><u>\$ 31,458,198</u></u> |

MONTGOMERY COUNTY, MARYLAND
DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit D-2

| | Totals |
|---|----------------------|
| Revenues: | |
| Charges for Services - Special street assessments | \$ 68,483 |
| Investment Income: | |
| Investment income | 6,143,114 |
| Other interest income | 557,755 |
| Total Investment Income | <u>6,700,869</u> |
| Miscellaneous | <u>196,218</u> |
| Total Revenues | <u>6,965,570</u> |
| Expenditures: | |
| General obligation bond principal retirement | 88,790,765 |
| General obligation bond interest | 56,240,334 |
| Bond anticipation note repayment | 130,000,000 |
| Bond anticipation note interest | 5,300,113 |
| Issuing costs | 671,147 |
| Long-term purchase lease costs | 20,181 |
| Long-term purchase leases | 2,264,630 |
| Other leases | 1,250,000 |
| Principal on long-term note | 63,473 |
| Interest on long-term note | 48,267 |
| Principal on long-term equipment notes | 559,585 |
| Interest on long-term equipment notes | 32,685 |
| Total Expenditures | <u>285,241,180</u> |
| Excess of Revenues over (under) Expenditures | <u>(278,275,610)</u> |
| Other Financing Sources (Uses): | |
| Operating Transfers In (Out): | |
| From General Fund | 134,767,348 |
| From Recreation Special Revenue Fund | 3,726,110 |
| From Mass Transit Special Revenue Fund | 6,060,961 |
| From Bradley Noise Abatement District Special Revenue Fund | 39,881 |
| From Cabin John Noise Abatement District Special Revenue Fund | 11,819 |
| From Fire Tax District Special Revenue Fund | 1,701,645 |
| From Drug Enforcement Forfeitures Special Revenue Fund | 21,606 |
| From Economic Development Special Revenue Fund | 111,740 |
| From Revenue Stabilization Special Revenue Fund | 3,428,831 |
| To Capital Projects Fund | (3,428,831) |
| Proceeds of general obligation bonds | <u>131,834,500</u> |
| Total Other Financing Sources (Uses) | <u>278,275,610</u> |
| Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses | - |
| Fund Balance - Beginning of Year | <u>-</u> |
| Fund Balance - End of Year | <u>\$ -</u> |

MONTGOMERY COUNTY, MARYLAND
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit D-3

| | Prior Year Encumbrances Budget | Current Year Budget | Total Budget | Actual | Variance Favorable (Unfavorable) |
|--|--------------------------------------|---------------------------|----------------------|----------------------|--|
| Revenues: | | | | | |
| Charges for Services - Special street assessments | \$ - | \$ 120,000 | \$ 120,000 | \$ 68,483 | \$ (51,517) |
| Investment Income: | | | | | |
| Pooled investment income | - | 3,889,300 | 3,889,300 | 6,143,114 | 2,253,814 |
| Other interest income | - | 750,340 | 750,340 | 557,755 | (192,585) |
| Total Investment Income | - | 4,639,640 | 4,639,640 | 6,700,869 | 2,061,229 |
| Miscellaneous | - | - | - | 196,218 | 196,218 |
| Total Revenues | - | 4,759,640 | 4,759,640 | 6,965,570 | 2,205,930 |
| Expenditures: | | | | | |
| Principal and Interest for General Obligation Bonds: | | | | | |
| General county | - | 16,786,490 | 16,786,490 | 16,786,475 | 15 |
| Roads and storm drainage | - | 41,689,040 | 41,689,040 | 41,689,033 | 7 |
| Parks and recreation | - | 5,365,500 | 5,365,500 | 5,365,497 | 3 |
| Public schools | - | 67,576,900 | 67,576,900 | 67,576,896 | 4 |
| Community college | - | 3,408,910 | 3,408,910 | 3,408,904 | 6 |
| Public housing | - | 329,770 | 329,770 | 329,765 | 5 |
| Recreation | - | 2,350,810 | 2,350,810 | 2,033,224 | 317,586 |
| Fire and rescue | - | 1,717,510 | 1,717,510 | 1,717,503 | 7 |
| Mass transit | - | 6,072,110 | 6,072,110 | 6,072,102 | 8 |
| Bradley noise abatement district | - | 39,885 | 39,885 | 39,881 | 4 |
| Cabin John noise abatement district | - | 11,820 | 11,820 | 11,819 | 1 |
| Issuing costs | - | 889,300 | 889,300 | 671,147 | 218,153 |
| Bond anticipation note interest | - | 6,657,710 | 6,657,710 | 5,300,113 | 1,357,597 |
| Principal and interest on long-term equipment notes | - | 592,270 | 592,270 | 592,270 | - |
| Principal and interest on long-term note | - | 111,740 | 111,740 | 111,740 | - |
| Other leases | - | 1,250,000 | 1,250,000 | 1,250,000 | - |
| Long-term leases: | | | | | |
| General Fund | - | 611,610 | 611,610 | 611,606 | 4 |
| Recreation | - | 1,682,530 | 1,682,530 | 1,673,205 | 9,325 |
| Total Expenditures | - | 157,143,905 | 157,143,905 | 155,241,180 | 1,902,725 |
| Excess of Revenues over (under) Expenditures | - | (152,384,265) | (152,384,265) | (148,275,610) | 4,108,655 |
| Other Financing Sources (Uses): | | | | | |
| Operating Transfers In (Out): | | | | | |
| From General Fund | - | 138,522,413 | 138,522,413 | 134,767,348 | (3,755,065) |
| From Recreation Special Revenue Fund | - | 4,053,021 | 4,053,021 | 3,726,110 | (326,911) |
| From Mass Transit Special Revenue Fund | - | 6,071,940 | 6,071,940 | 6,060,961 | (10,979) |
| From Bradley Noise Abatement District Special Revenue Fund | - | 39,885 | 39,885 | 39,881 | (4) |
| From Cabin John Noise Abatement District Special Revenue Fund | - | 11,820 | 11,820 | 11,819 | (1) |
| From Fire Tax District Special Revenue Fund | - | 1,717,340 | 1,717,340 | 1,701,645 | (15,695) |
| From Drug Enforcement Forfeitures Special Revenue Fund | - | 21,606 | 21,606 | 21,606 | - |
| From Economic Development Special Revenue Fund | - | 111,740 | 111,740 | 111,740 | - |
| From Revenue Stabilization Special Revenue Fund | - | 3,428,831 | 3,428,831 | 3,428,831 | - |
| To Capital Projects Fund | - | (3,428,831) | (3,428,831) | (3,428,831) | - |
| Premium on general obligation bonds | - | 1,834,500 | 1,834,500 | 1,834,500 | - |
| Total Other Financing Sources (Uses) | - | 152,384,265 | 152,384,265 | 148,275,610 | (4,108,655) |
| Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses | - | - | - | - | - |
| Fund Balance - Beginning of Year | - | - | - | - | - |
| Fund Balance - End of Year | \$ - | \$ - | \$ - | \$ - | \$ - |

CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary funds.

MONTGOMERY COUNTY, MARYLAND
 CAPITAL PROJECTS FUND
 BALANCE SHEET
 JUNE 30, 2000
Exhibit E-1

| | Totals |
|---------------------------------------|------------------------------|
| ASSETS | |
| Equity in pooled cash and investments | \$ 91,962,268 |
| Accounts receivable | 852,614 |
| Due from other funds | 500,000 |
| Due from component units | 11,560,081 |
| Due from other governments | 10,051,413 |
| Inventory of supplies | 895,797 |
| Prepaid expenditures | <u>2,689</u> |
| Total Assets | <u><u>\$ 115,824,862</u></u> |
| LIABILITIES AND FUND BALANCE | |
| Liabilities: | |
| Accounts/vouchers payable | \$ 15,503,449 |
| Retainage payable | 5,011,116 |
| Accrued liabilities | 293,460 |
| Due to other funds | 23,164,975 |
| Due to component units | 15,431 |
| Due to other governments | 3,524,000 |
| Deferred revenue | <u>11,271,267</u> |
| Total Liabilities | <u>58,783,698</u> |
| Fund Balance: | |
| Reserved: | |
| Reserved for encumbrances | 129,803,904 |
| Reserved for receivables | 11,560,081 |
| Reserved for inventory of supplies | 895,797 |
| Reserved for prepaids | <u>2,689</u> |
| Total Reserved | <u>142,262,471</u> |
| Unreserved: | |
| Undesignated (Deficit) | <u>(85,221,307)</u> |
| Total Unreserved (Deficit) | <u>(85,221,307)</u> |
| Total Fund Balance | <u>57,041,164</u> |
| Total Liabilities and Fund Balance | <u><u>\$ 115,824,862</u></u> |

MONTGOMERY COUNTY, MARYLAND
 CAPITAL PROJECTS FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit E-2

| | Totals |
|--|-----------------------------|
| Revenues: | |
| Impact tax | \$ 991,424 |
| Intergovernmental | 11,440,184 |
| Charges for services | 3,789,488 |
| Investment income | 6,638 |
| Contributions | <u>2,530,135</u> |
| Total Revenues | 18,757,869 |
| Expenditures - Capital projects | <u>126,641,823</u> |
| Excess of Revenues over (under) Expenditures | <u>(107,883,954)</u> |
| Other Financing Sources (Uses): | |
| Operating transfers in | 47,880,232 |
| Operating transfers (out) | (2,098,288) |
| Operating transfers (out) - component unit | (98,000,000) |
| Sale of land | 3,503,102 |
| Proceeds of bond anticipation notes | <u>210,000,000</u> |
| Total Other Financing Sources (Uses) | <u>161,285,046</u> |
| Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses | 53,401,092 |
| Fund Balance - Beginning of Year | <u>3,640,072</u> |
| Fund Balance - End of Year | <u><u>\$ 57,041,164</u></u> |

MONTGOMERY COUNTY, MARYLAND
 CAPITAL PROJECTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit E-3

| | Prior Year Encumbrances Budget | Current Year Budget | Total Budget | Actual | Variance Favorable (Unfavorable) |
|--|--------------------------------------|---------------------------|--------------------|--------------------|--|
| Revenues: | | | | | |
| Impact taxes | \$ - | \$ 15,964,248 | \$ 15,964,248 | \$ 991,424 | \$ (14,972,824) |
| Intergovernmental | 275,132 | 158,474,461 | 158,749,593 | 11,884,872 | (146,864,721) |
| Charges for services | - | 4,428,818 | 4,428,818 | 3,789,488 | (639,330) |
| Investment income | - | - | - | 6,638 | 6,638 |
| Miscellaneous - contributions | - | 17,094,701 | 17,094,701 | 2,530,135 | (14,564,566) |
| Total Revenues | 275,132 | 195,962,228 | 196,237,360 | 19,202,557 | (177,034,803) |
| Expenditures - Capital projects | 52,378,631 | 500,430,750 | 552,809,381 | 261,111,203 | 291,698,178 |
| Excess of Revenues over (under) Expenditures | (52,103,499) | (304,468,522) | (356,572,021) | (241,908,646) | 114,663,375 |
| Other Financing Sources (Uses): | | | | | |
| Operating transfers in | - | 94,429,078 | 94,429,078 | 52,084,212 | (42,344,866) |
| Operating transfers (out) | - | - | - | (2,081,480) | (2,081,480) |
| Operating transfers (out) - component units | - | - | - | (5,572,733) | (5,572,733) |
| Sale of land | - | 10,534,851 | 10,534,851 | 3,503,103 | (7,031,748) |
| Proceeds of bond anticipation notes | - | - | - | 112,000,000 | 112,000,000 |
| Proceeds of general obligation bonds | - | 247,495,107 | 247,495,107 | - | (247,495,107) |
| Total Other Financing Sources (Uses) | - | 352,459,036 | 352,459,036 | 159,933,102 | (192,525,934) |
| Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses | (52,103,499) | 47,990,514 | (4,112,985) | (81,975,544) | (77,862,559) |
| Fund Balance - Beginning of Year | 52,103,499 | 3,640,072 | 55,743,571 | 55,743,571 | - |
| Fund Balance (Deficit) - End of Year | \$ - | \$ 51,630,586 | \$ 51,630,586 | \$ (26,231,973) | \$ (77,862,559) |

ENTERPRISE FUNDS

Enterprise funds account for operations that are financed and operated in a manner similar to private enterprise, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

LIQUOR - Accounts for the operations of twenty-four liquor stores and the Montgomery County Liquor Warehouse. The Montgomery County Department of Liquor Control has a monopoly on the sale of alcoholic beverages within the County.

SOLID WASTE DISPOSAL - Accounts for the fiscal activity of all solid waste disposal operations, including recycling, for the County. The fund utilizes the Dickerson, Maryland Resource Recovery Facility for refuse incineration, in combination with the out-of-County landfill haul and local recycling operations, to meet its disposal and recycling requirements.

SOLID WASTE COLLECTION - Accounts for the fiscal activity related to County contracted refuse collection within the Solid Waste Collection District. This district is essentially comprised of the higher density, non-municipal, residential areas of the County.

PERMITTING SERVICES - Accounts for most of the fiscal activity of permitting programs within the County, such as building permits, construction code enforcement, flood plain management, land use compliance, plan review, sediment control, stormwater management, well and septic regulatory services, fire code review, and public access construction.

COMMUNITY USE OF PUBLIC FACILITIES - Accounts for the fiscal activity related to renting public facilities to community organizations.

PARKING ACTIVITIES - Account for the fiscal activity related to serving the parking needs of the people who work and shop in the four central business districts zoned for commercial or industrial use identified as Silver Spring, Bethesda, Wheaton, and Montgomery Hills.

MONTGOMERY COUNTY, MARYLAND
 ALL ENTERPRISE FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 2000
Exhibit F-1

| | Liquor | Solid Waste Disposal | Solid Waste Collection | Permitting Services | Community Use of Public Facilities |
|---|----------------------|----------------------|------------------------|---------------------|------------------------------------|
| ASSETS | | | | | |
| Current Assets: | | | | | |
| Equity in pooled cash and investments | \$ 322,898 | \$ 51,424,319 | \$ 1,526,381 | \$17,126,344 | \$ 5,053,224 |
| Cash | 31,025 | 1,200 | - | - | 50 |
| Property taxes receivable | - | - | - | - | - |
| Accounts receivable | 2,643,146 | 7,737,540 | 19,789 | - | - |
| Parking violations receivable | - | - | - | - | - |
| Due from component units | - | 73,977 | - | - | - |
| Due from other governments | - | 804,183 | - | - | 24,301 |
| Due from other funds | - | - | - | - | - |
| Inventory of supplies | 23,891,846 | - | - | - | - |
| Prepays | 272,122 | 5,576 | 2,020 | 2,114 | 1,402 |
| Other assets | 114,000 | - | - | - | - |
| Total Current Assets | <u>27,275,037</u> | <u>60,046,795</u> | <u>1,548,190</u> | <u>17,128,458</u> | <u>5,078,977</u> |
| Unamortized bond costs | - | 1,117,719 | - | - | - |
| Restricted Assets: | | | | | |
| Equity in pooled cash and investments | - | 26,285,136 | - | - | - |
| Investments | - | 4,325,060 | - | - | - |
| Total Restricted Assets | <u>-</u> | <u>30,610,196</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fixed Assets at Cost: | | | | | |
| Land, improved and unimproved | 481,430 | 17,834,755 | - | - | - |
| Buildings | 7,404,702 | 23,407,304 | - | - | - |
| Furniture, fixtures, equipment, and machinery | 8,426,417 | 6,661,587 | 22,798 | 3,019,526 | 223,429 |
| Other fixed assets | - | 69,870,967 | 12,060 | - | - |
| Construction in progress | - | - | - | - | - |
| Subtotal | <u>16,312,549</u> | <u>117,774,613</u> | <u>34,858</u> | <u>3,019,526</u> | <u>223,429</u> |
| Less: Accumulated depreciation and amortization | <u>9,469,487</u> | <u>81,315,328</u> | <u>34,858</u> | <u>1,561,079</u> | <u>202,552</u> |
| Net Fixed Assets | <u>6,843,062</u> | <u>36,459,285</u> | <u>-</u> | <u>1,458,447</u> | <u>20,877</u> |
| Total Assets | <u>\$ 34,118,099</u> | <u>\$128,233,995</u> | <u>\$ 1,548,190</u> | <u>\$18,586,905</u> | <u>\$ 5,099,854</u> |
| LIABILITIES AND EQUITIES | | | | | |
| Current Liabilities: | | | | | |
| Accounts/vouchers payable | \$ 10,576,414 | \$ 4,163,760 | \$ 340,926 | \$ 262,887 | \$ 53,081 |
| Interest payable | - | 217,488 | - | 16,071 | - |
| Retainage payable | - | 595,185 | - | - | - |
| Deposits | - | - | - | - | - |
| Accrued liabilities | 1,580,037 | 1,383,277 | 143,855 | 6,891,786 | 97,079 |
| Current portion of long-term obligations payable: | | | | | |
| General obligation bonds payable | - | 89,849 | - | - | - |
| Revenue bonds payable | - | 2,072,916 | - | - | - |
| Landfill closure costs | - | 3,825,800 | - | - | - |
| Equipment notes payable | - | - | - | 750,000 | - |
| Due to other funds | 93,213 | 30,838 | 4,750 | 96,505 | 7,611 |
| Due to component units | - | 2,150 | - | - | 310,274 |
| Due to other governments | 329,548 | 3,075,112 | 16,927 | - | 7,572 |
| Deferred revenue | - | - | - | - | 289,274 |
| Total Current Liabilities | <u>12,579,212</u> | <u>15,456,375</u> | <u>506,458</u> | <u>8,017,249</u> | <u>764,891</u> |
| Long-Term Liabilities: | | | | | |
| General obligation bonds payable | - | 372,082 | - | - | - |
| Revenue bonds payable | - | 36,086,843 | - | - | - |
| Landfill closure costs | - | 24,286,100 | - | - | - |
| Equipment notes payable | - | - | - | 1,416,869 | - |
| Total Long-Term Liabilities | <u>-</u> | <u>60,745,025</u> | <u>-</u> | <u>1,416,869</u> | <u>-</u> |
| Total Liabilities | <u>12,579,212</u> | <u>76,201,400</u> | <u>506,458</u> | <u>9,434,118</u> | <u>764,891</u> |
| Equities: | | | | | |
| Contributed capital | 861,657 | - | - | - | 4,981 |
| Retained Earnings: | | | | | |
| Reserved for purchase/construction commitments | 4,825 | 2,699,599 | - | - | - |
| Unreserved | 20,672,405 | 49,332,996 | 1,041,732 | 9,152,787 | 4,329,982 |
| Total Retained Earnings | <u>20,677,230</u> | <u>52,032,595</u> | <u>1,041,732</u> | <u>9,152,787</u> | <u>4,329,982</u> |
| Total Equities | <u>21,538,887</u> | <u>52,032,595</u> | <u>1,041,732</u> | <u>9,152,787</u> | <u>4,334,963</u> |
| Total Liabilities and Equities | <u>\$ 34,118,099</u> | <u>\$128,233,995</u> | <u>\$ 1,548,190</u> | <u>\$18,586,905</u> | <u>\$ 5,099,854</u> |

| Silver Spring Parking | Bethesda Parking | Wheaton Parking | Montgomery Hills Parking | Totals |
|--------------------------------------|-----------------------------|----------------------------|---|----------------------|
| \$ 1,014,120 | \$ 11,291,584 | \$ 5,254,189 | \$ 673,675 | \$ 93,686,734 |
| 150 | - | - | - | 32,425 |
| 540,774 | 457,875 | 54,332 | 12,613 | 1,065,594 |
| 5,177 | 2,508 | 1,945 | 370 | 10,410,475 |
| 1,342,246 | 989,663 | 189,382 | 21,168 | 2,542,459 |
| - | - | - | - | 73,977 |
| - | - | - | - | 828,484 |
| 3,106,570 | - | - | - | 3,106,570 |
| - | - | - | - | 23,891,846 |
| 8,534 | 6,449 | 1,018 | 162 | 299,397 |
| - | - | - | - | 114,000 |
| <u>6,017,571</u> | <u>12,748,079</u> | <u>5,500,866</u> | <u>707,988</u> | <u>136,051,961</u> |
| <u>319,519</u> | <u>374,870</u> | <u>-</u> | <u>-</u> | <u>1,812,108</u> |
| 2,634,879 | 2,450,463 | - | - | 31,370,478 |
| - | - | - | - | 4,325,060 |
| <u>2,634,879</u> | <u>2,450,463</u> | <u>-</u> | <u>-</u> | <u>35,695,538</u> |
| 14,636,740 | 17,024,191 | 3,043,784 | 20,986 | 53,041,886 |
| 38,808,746 | 46,814,625 | 4,329,981 | - | 120,765,358 |
| 39,230 | 13,182 | 8,590 | - | 18,414,759 |
| 7,994,661 | 14,016,632 | 1,747,652 | 438,097 | 94,080,069 |
| 503,667 | - | - | - | 503,667 |
| <u>61,983,044</u> | <u>77,868,630</u> | <u>9,130,007</u> | <u>459,083</u> | <u>286,805,739</u> |
| <u>20,172,370</u> | <u>25,528,648</u> | <u>1,739,876</u> | <u>438,097</u> | <u>140,462,295</u> |
| <u>41,810,674</u> | <u>52,339,982</u> | <u>7,390,131</u> | <u>20,986</u> | <u>146,343,444</u> |
| <u>\$ 50,782,643</u> | <u>\$ 67,913,394</u> | <u>\$ 12,890,997</u> | <u>\$ 728,974</u> | <u>\$319,903,051</u> |
| \$ 537,138 | \$ 314,489 | \$ 30,244 | \$ 1,166 | \$ 16,280,105 |
| 79,185 | 97,481 | - | - | 410,225 |
| 249,136 | 181,163 | - | - | 1,025,484 |
| 34,761 | 28,386 | - | 2,945 | 66,092 |
| 146,928 | 101,193 | 16,393 | 2,217 | 10,362,765 |
| 100,000 | 250,000 | - | - | 439,849 |
| 1,563,733 | 1,662,792 | - | - | 5,299,441 |
| - | - | - | - | 3,825,800 |
| - | - | - | - | 750,000 |
| 1,008,306 | 4,931 | 934 | 80 | 1,247,168 |
| - | - | - | - | 312,424 |
| 25,018 | - | 4,855 | - | 3,459,032 |
| - | - | - | 12,641 | 301,915 |
| <u>3,744,205</u> | <u>2,640,435</u> | <u>52,426</u> | <u>19,049</u> | <u>43,780,300</u> |
| 200,000 | 500,000 | - | - | 1,072,082 |
| 13,306,668 | 15,726,836 | - | - | 65,120,347 |
| - | - | - | - | 24,286,100 |
| - | - | - | - | 1,416,869 |
| <u>13,506,668</u> | <u>16,226,836</u> | <u>-</u> | <u>-</u> | <u>91,895,398</u> |
| <u>17,250,873</u> | <u>18,867,271</u> | <u>52,426</u> | <u>19,049</u> | <u>135,675,698</u> |
| - | - | - | - | 866,638 |
| 2,562,988 | 7,389,940 | 379,673 | - | 13,037,025 |
| <u>30,968,782</u> | <u>41,656,183</u> | <u>12,458,898</u> | <u>709,925</u> | <u>170,323,690</u> |
| <u>33,531,770</u> | <u>49,046,123</u> | <u>12,838,571</u> | <u>709,925</u> | <u>183,360,715</u> |
| <u>33,531,770</u> | <u>49,046,123</u> | <u>12,838,571</u> | <u>709,925</u> | <u>184,227,353</u> |
| <u>\$ 50,782,643</u> | <u>\$ 67,913,394</u> | <u>\$ 12,890,997</u> | <u>\$ 728,974</u> | <u>\$319,903,051</u> |

MONTGOMERY COUNTY, MARYLAND
 ALL ENTERPRISE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit F-2

| | Liquor | Solid Waste Disposal | Solid Waste Collection | Permitting Services |
|---|----------------------|-------------------------|---------------------------|------------------------|
| Operating Revenues: | | | | |
| Sales - net | \$ 131,294,070 | \$ - | \$ - | \$ - |
| Charges for services | 11,960 | 87,437,818 | 4,682,439 | 1,610,642 |
| Licenses and permits | - | - | - | 16,249,287 |
| Fines and penalties | - | - | - | 80,075 |
| Total Operating Revenues | <u>131,306,030</u> | <u>87,437,818</u> | <u>4,682,439</u> | <u>17,940,004</u> |
| Operating Expenses: | | | | |
| Cost of goods sold | 93,775,494 | - | - | - |
| Personnel costs | 12,249,918 | 6,306,163 | 819,996 | 11,870,227 |
| Insurance | 322,320 | - | - | - |
| Supplies and materials | 436,012 | 422,935 | 22,934 | 114,525 |
| Contractual services | 1,321,777 | 65,153,519 | 4,022,607 | 998,053 |
| Communications | 96,682 | 101,573 | 37,611 | 269,552 |
| Transportation | 368,116 | 720,702 | 108,058 | 318,858 |
| Public utility services | 358,837 | 80,572 | - | - |
| Rentals | 2,747,285 | 17,181 | - | - |
| Maintenance | 858,207 | 10,277 | - | 78,795 |
| Depreciation and amortization | 614,856 | 2,372,395 | - | 975,125 |
| Landfill closure costs | - | 1,232,000 | - | - |
| Bad debt expense | 103,898 | - | - | - |
| Other | 299,308 | 1,315,076 | 5,887 | 61,733 |
| Total Operating Expenses | <u>113,552,710</u> | <u>77,732,393</u> | <u>5,017,093</u> | <u>14,686,868</u> |
| Operating Income (Loss) | <u>17,753,320</u> | <u>9,705,425</u> | <u>(334,654)</u> | <u>3,253,136</u> |
| Nonoperating Revenues (Expenses): | | | | |
| Property taxes | - | - | - | - |
| Intergovernmental | - | 901,482 | - | - |
| Gain (loss) on sale of fixed assets | - | 34,975 | - | - |
| Investment income | - | 4,800,322 | 113,261 | 745,513 |
| Interest expense | - | (2,411,818) | - | (116,637) |
| Other revenue | 48,530 | 24,256 | 920 | 8,720 |
| Total Nonoperating Revenues (Expenses) | <u>48,530</u> | <u>3,349,217</u> | <u>114,181</u> | <u>637,596</u> |
| Income (Loss) Before Operating Transfers | <u>17,801,850</u> | <u>13,054,642</u> | <u>(220,473)</u> | <u>3,890,732</u> |
| Operating Transfers In (Out): | | | | |
| Operating transfers in | - | 1,400,949 | - | 2,405,000 |
| Operating transfers (out) | (14,590,410) | (1,076,353) | (93,110) | (1,385,990) |
| Total Operating Transfers In (Out) | <u>(14,590,410)</u> | <u>324,596</u> | <u>(93,110)</u> | <u>1,019,010</u> |
| Net Income (Loss)/Change in Retained Earnings | 3,211,440 | 13,379,238 | (313,583) | 4,909,742 |
| Fund Equity - Beginning of Year | <u>18,327,447</u> | <u>38,653,357</u> | <u>1,355,315</u> | <u>4,243,045</u> |
| Fund Equity - End of Year | <u>\$ 21,538,887</u> | <u>\$ 52,032,595</u> | <u>\$ 1,041,732</u> | <u>\$ 9,152,787</u> |

| Community Use of Public Facilities | Silver Spring Parking | Bethesda Parking | Wheaton Parking | Montgomery Hills Parking | Totals |
|---|--------------------------------------|-----------------------------|----------------------------|---|-----------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ 131,294,070 |
| 3,972,784 | 4,238,354 | 5,283,555 | 419,819 | 22,659 | 107,680,030 |
| - | - | - | - | - | 16,249,287 |
| - | 1,832,720 | 2,177,277 | 325,308 | 21,677 | 4,437,057 |
| <u>3,972,784</u> | <u>6,071,074</u> | <u>7,460,832</u> | <u>745,127</u> | <u>44,336</u> | <u>259,660,444</u> |
| - | - | - | - | - | 93,775,494 |
| 995,216 | 1,237,017 | 1,005,919 | 191,856 | 22,719 | 34,699,031 |
| 425 | - | - | - | - | 322,745 |
| 146,427 | 178,421 | 235,446 | 23,360 | 2,149 | 1,582,209 |
| 2,805,649 | 1,575,236 | 1,668,049 | 288,031 | 25,630 | 77,858,551 |
| 89,162 | 27,102 | 17,672 | 4,922 | 339 | 644,615 |
| 1,781 | 68,090 | 44,020 | 9,762 | 844 | 1,640,231 |
| 334,172 | 481,521 | 433,328 | 44,203 | 1,781 | 1,734,414 |
| 98,027 | 1,213,231 | 18,219 | 4,462 | 556 | 4,098,961 |
| 17,848 | 938,130 | 476,332 | 1,480 | 319 | 2,381,388 |
| 16,418 | 3,487,766 | 3,712,427 | 269,213 | - | 11,448,200 |
| - | - | - | - | - | 1,232,000 |
| 931 | 493,288 | 398,308 | 62,783 | 6,890 | 1,066,098 |
| 26,814 | 114,442 | 103,007 | 16,896 | 1,995 | 1,945,158 |
| <u>4,532,870</u> | <u>9,814,244</u> | <u>8,112,727</u> | <u>916,968</u> | <u>63,222</u> | <u>234,429,095</u> |
| <u>(560,086)</u> | <u>(3,743,170)</u> | <u>(651,895)</u> | <u>(171,841)</u> | <u>(18,886)</u> | <u>25,231,349</u> |
| - | 2,792,580 | 3,182,206 | 340,846 | 49,184 | 6,364,816 |
| 92,242 | - | - | - | - | 993,724 |
| - | 480,514 | - | - | - | 515,489 |
| 260,054 | 179,466 | 815,196 | 313,250 | 34,949 | 7,262,011 |
| - | (1,023,080) | (1,232,888) | - | - | (4,784,423) |
| - | 3,350 | 2,190 | 490 | 60 | 88,516 |
| <u>352,296</u> | <u>2,432,830</u> | <u>2,766,704</u> | <u>654,586</u> | <u>84,193</u> | <u>10,440,133</u> |
| <u>(207,790)</u> | <u>(1,310,340)</u> | <u>2,114,809</u> | <u>482,745</u> | <u>65,307</u> | <u>35,671,482</u> |
| 150,260 | 2,032,626 | - | - | - | 5,988,835 |
| (128,350) | (524,506) | (2,040,160) | (681,542) | (20,530) | (20,540,951) |
| <u>21,910</u> | <u>1,508,120</u> | <u>(2,040,160)</u> | <u>(681,542)</u> | <u>(20,530)</u> | <u>(14,552,116)</u> |
| (185,880) | 197,780 | 74,649 | (198,797) | 44,777 | 21,119,366 |
| <u>4,520,843</u> | <u>33,333,990</u> | <u>48,971,474</u> | <u>13,037,368</u> | <u>665,148</u> | <u>163,107,987</u> |
| <u>\$ 4,334,963</u> | <u>\$ 33,531,770</u> | <u>\$ 49,046,123</u> | <u>\$12,838,571</u> | <u>\$ 709,925</u> | <u>\$ 184,227,353</u> |

MONTGOMERY COUNTY, MARYLAND
 ALL ENTERPRISE FUNDS
 COMBINING STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit F-3

| | Liquor | Solid Waste Disposal | Solid Waste Collection |
|---|---------------------|-------------------------|---------------------------|
| Cash Flows from Operating Activities: | | | |
| Operating income (loss) | \$ 17,753,320 | \$ 9,705,425 | \$ (334,654) |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: | | | |
| Depreciation and amortization | 614,856 | 2,372,395 | - |
| Landfill closure costs | - | 1,232,000 | - |
| Interest on delinquent accounts and non-cash revenues | - | 45,221 | - |
| Changes in assets and liabilities: | | | |
| (Increase) decrease in accounts receivable | (1,102,840) | (899,021) | 6,473 |
| (Increase) decrease in parking violations receivable | - | - | - |
| (Increase) decrease in due from component units | - | (4,340) | - |
| (Increase) decrease in due from other governments | - | 330,476 | - |
| (Increase) decrease in inventory of supplies | (3,410,315) | - | - |
| (Increase) decrease in prepaids | (50,662) | (4,588) | (1,575) |
| (Increase) decrease in other assets | 7,972 | - | - |
| Increase (decrease) in accounts/vouchers payable | 142,551 | (1,003,479) | 10,203 |
| Increase (decrease) in deposits | - | - | - |
| Increase (decrease) in retainage payable | (41,632) | 168,884 | - |
| Increase (decrease) in accrued liabilities | (197,568) | (50,791) | 24,551 |
| Increase (decrease) in due to other funds | (78,342) | (23,236) | (4,440) |
| Increase (decrease) in due to component units | - | (300) | - |
| Increase (decrease) in due to other governments | 32,918 | 1,844,102 | 16,927 |
| Increase (decrease) in deferred revenue | - | - | - |
| Net Cash Provided (Used) by Operating Activities | <u>13,670,258</u> | <u>13,712,748</u> | <u>(282,515)</u> |
| Cash Flows from Noncapital Financing Activities: | | | |
| Property tax collections | - | - | - |
| Intergovernmental revenue | - | 2,481,633 | - |
| Other revenue | 48,530 | 15,241 | 920 |
| Operating transfers in | - | 1,400,949 | - |
| Operating transfers (out) | (14,590,410) | (1,076,353) | (93,110) |
| Net Cash Flows from Noncapital Financing Activities | <u>(14,541,880)</u> | <u>2,821,470</u> | <u>(92,190)</u> |
| Cash Flows from Capital and Related Financing Activities: | | | |
| Proceeds from sale of fixed assets | - | 34,975 | - |
| Acquisition of fixed assets | (1,295,590) | (2,101,379) | - |
| Principal paid on general obligation bonds | - | (369,235) | - |
| Principal paid on revenue bonds | - | (1,995,000) | - |
| Principal paid on equipment notes payable | - | (20,799) | - |
| Payments of landfill closure costs | - | (6,386,000) | - |
| Interest paid on bonds, leases, and equipment notes | - | (2,401,211) | - |
| Net Cash Flows from Capital and Related Financing Activities | <u>(1,295,590)</u> | <u>(13,238,649)</u> | <u>-</u> |
| Cash Flows from Investing Activities: | | | |
| Investment income from pooled investments | - | 4,513,698 | 113,261 |
| Investment income from nonpooled investments | - | 352,602 | - |
| Net Cash Flows from Investing Activities | <u>-</u> | <u>4,866,300</u> | <u>113,261</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | <u>(2,167,212)</u> | <u>8,161,869</u> | <u>(261,444)</u> |
| Cash and Cash Equivalents - Beginning of Year | <u>2,521,135</u> | <u>69,548,786</u> | <u>1,787,825</u> |
| Cash and Cash Equivalents - End of Year | <u>\$ 353,923</u> | <u>\$ 77,710,655</u> | <u>\$ 1,526,381</u> |

Noncash investing, capital, and financing activities:

The Permitting Services Fund used debt financing to acquire \$1,255,856 in computer and telecommunications equipment during the year.

| Permitting Services | Community Use of Public Facilities | Silver Spring Parking | Bethesda Parking | Wheaton Parking | Montgomery Hills Parking | Totals |
|----------------------------|---|------------------------------|-------------------------|------------------------|---------------------------------|-----------------------|
| \$ 3,253,136 | \$ (560,086) | \$ (3,743,170) | \$ (651,895) | \$ (171,841) | \$ (18,886) | \$ 25,231,349 |
| 975,125 | 16,418 | 3,487,766 | 3,712,427 | 269,213 | - | 11,448,200 |
| - | - | - | - | - | - | 1,232,000 |
| - | - | - | - | - | - | 45,221 |
| - | 931 | (709) | (563) | (1,140) | - | (1,996,869) |
| - | - | (31,052) | 9,596 | 25,319 | 490 | 4,353 |
| - | - | - | - | - | - | (4,340) |
| - | (17,711) | - | - | - | - | 312,765 |
| - | - | - | - | - | - | (3,410,315) |
| (2,114) | (1,122) | (6,843) | (5,037) | (793) | (128) | (72,862) |
| - | - | - | - | - | - | 7,972 |
| 105,274 | 17,070 | 306,582 | (59,659) | (15,925) | (479) | (497,862) |
| - | - | 34,761 | 28,386 | - | 2,945 | 66,092 |
| - | - | 16,619 | 32,493 | - | - | 176,364 |
| 79,562 | (20,512) | (35,711) | (44,893) | (10,745) | (941) | (257,048) |
| (49,467) | (4,112) | 984,052 | (6,360) | (1,712) | (199) | 816,184 |
| - | 23,967 | - | (11,233) | - | - | 12,434 |
| - | 7,572 | (30,523) | - | 4,855 | - | 1,875,851 |
| - | 289,274 | - | - | - | 12,641 | 301,915 |
| <u>4,361,516</u> | <u>(248,311)</u> | <u>981,772</u> | <u>3,003,262</u> | <u>97,231</u> | <u>(4,557)</u> | <u>35,291,404</u> |
| - | - | 3,269,804 | 3,224,715 | 340,256 | 45,209 | 6,879,984 |
| - | 92,242 | - | - | - | - | 2,573,875 |
| 8,720 | - | 3,350 | 2,190 | 490 | 60 | 79,501 |
| 2,405,000 | 150,260 | 2,032,626 | - | - | - | 5,988,835 |
| (1,385,990) | (128,350) | (524,506) | (2,040,160) | (681,542) | (20,530) | (20,540,951) |
| <u>1,027,730</u> | <u>114,152</u> | <u>4,781,274</u> | <u>1,186,745</u> | <u>(340,796)</u> | <u>24,739</u> | <u>(5,018,756)</u> |
| - | - | 480,514 | - | - | - | 515,489 |
| - | - | (3,056,791) | (1,270,685) | (2,827,392) | - | (10,551,837) |
| - | - | (180,000) | (440,000) | - | - | (989,235) |
| - | - | (1,480,000) | (1,585,000) | - | - | (5,060,000) |
| (655,076) | - | - | - | - | - | (675,875) |
| - | - | - | - | - | - | (6,386,000) |
| (111,868) | - | (1,025,578) | (1,236,988) | - | - | (4,775,645) |
| <u>(766,944)</u> | <u>-</u> | <u>(5,261,855)</u> | <u>(4,532,673)</u> | <u>(2,827,392)</u> | <u>-</u> | <u>(27,923,103)</u> |
| 745,513 | 260,054 | 179,466 | 815,196 | 313,250 | 34,949 | 6,975,387 |
| - | - | - | - | - | - | 352,602 |
| <u>745,513</u> | <u>260,054</u> | <u>179,466</u> | <u>815,196</u> | <u>313,250</u> | <u>34,949</u> | <u>7,327,989</u> |
| 5,367,815 | 125,895 | 680,657 | 472,530 | (2,757,707) | 55,131 | 9,677,534 |
| 11,758,529 | 4,927,379 | 2,968,492 | 13,269,517 | 8,011,896 | 618,544 | 115,412,103 |
| <u>\$ 17,126,344</u> | <u>\$ 5,053,274</u> | <u>\$ 3,649,149</u> | <u>\$ 13,742,047</u> | <u>\$ 5,254,189</u> | <u>\$ 673,675</u> | <u>\$ 125,089,637</u> |

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF ENTERPRISE FUNDS
RECONCILIATION OF BUDGETARY EXPENDITURES TO GAAP EXPENSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit F-4

| | <u>Total</u> <u>Appropriation</u> | <u>Budgetary</u> <u>Basis</u> <u>Expenditures</u> | <u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u> | <u>Total</u> <u>Appropriation</u> | <u>Budgetary</u> <u>Basis</u> <u>Expenditures</u> | <u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u> |
|---|---|---|---|--------------------------------------|---|---|
| | <u>Liquor</u> | | | <u>Solid Waste Disposal</u> | | |
| Personnel costs | \$ 13,029,410 | \$ 12,249,918 | \$ 779,492 | \$ 6,501,680 | \$ 6,306,163 | \$ 195,517 |
| Other operating | 7,333,331 | 6,884,440 | 448,891 | 79,653,616 | 77,766,862 | 1,886,754 |
| Capital outlay | 1,346,267 | 1,346,265 | 2 | 1,713,433 | 1,712,592 | 841 |
| | <u>\$ 21,709,008</u> | <u>20,480,623</u> | <u>\$ 1,228,385</u> | <u>\$ 87,868,729</u> | <u>85,785,617</u> | <u>\$ 2,083,112</u> |
| Adjustments: | | | | | | |
| Additions: | | | | | | |
| Depreciation and amortization | | 614,856 | | | 2,372,395 | |
| Other operating costs from the Capital Budget | | - | | | 196 | |
| Bad debt expense | | 103,898 | | | - | |
| Cost of goods sold | | 93,775,494 | | | - | |
| Interest expense | | - | | | 2,411,818 | |
| Accrued landfill closing costs | | - | | | 1,232,000 | |
| Deductions: | | | | | | |
| Capital outlay expenditures | | (1,295,590) | | | (439,294) | |
| Encumbrances outstanding at year-end | | (126,571) | | | (5,498,276) | |
| Bond principal reduction | | - | | | (2,364,235) | |
| Equipment notes payable principal reduction | | - | | | (20,799) | |
| Cash interest payments | | - | | | (2,401,211) | |
| Adjustment of landfill closure costs | | - | | | (934,000) | |
| GAAP Expenses | | <u>\$ 113,552,710</u> | | | <u>\$ 80,144,211 *</u> | |
| | <u>Solid Waste Collection</u> | | | <u>Permitting Services</u> | | |
| Personnel costs | \$ 820,460 | \$ 819,996 | \$ 464 | \$ 11,871,110 | \$ 11,870,227 | \$ 883 |
| Other operating | 4,276,600 | 4,210,802 | 65,798 | 4,208,850 | 3,980,920 | 227,930 |
| | <u>\$ 5,097,060</u> | <u>5,030,798</u> | <u>\$ 66,262</u> | <u>\$ 16,079,960</u> | <u>15,851,147</u> | <u>\$ 228,813</u> |
| Adjustments: | | | | | | |
| Additions: | | | | | | |
| Depreciation and amortization | | - | | | 975,125 | |
| Interest expense | | - | | | 116,637 | |
| Deductions: | | | | | | |
| Encumbrances outstanding at year-end | | (13,705) | | | (1,372,460) | |
| Cash interest payments | | - | | | (111,868) | |
| Equipment notes payable principal reduction | | - | | | (655,076) | |
| GAAP Expenses | | <u>\$ 5,017,093</u> | | | <u>\$ 14,803,505 *</u> | |
| | <u>Community Use of Public Facilities</u> | | | <u>Silver Spring Parking</u> | | |
| Personnel costs | \$ 1,077,272 | \$ 995,216 | \$ 82,056 | \$ 1,429,760 | \$ 1,237,017 | \$ 192,743 |
| Other operating | 3,943,764 | 3,523,319 | 420,445 | 6,830,299 | 6,640,734 | 189,565 |
| | <u>\$ 5,021,036</u> | <u>4,518,535</u> | <u>\$ 502,501</u> | <u>\$ 8,260,059</u> | <u>7,877,751</u> | <u>\$ 382,308</u> |
| Adjustments: | | | | | | |
| Additions: | | | | | | |
| Depreciation and amortization | | 16,418 | | | 3,487,766 | |
| Bad debt expense | | 931 | | | 493,288 | |
| Interest expense | | - | | | 1,023,080 | |
| Other operating costs from the Capital Budget | | - | | | 954,344 | |
| Deductions: | | | | | | |
| Encumbrances outstanding at year-end | | (3,014) | | | (313,327) | |
| Bond principal reduction | | - | | | (1,660,000) | |
| Cash interest payments | | - | | | (1,025,578) | |
| GAAP Expenses | | <u>\$ 4,532,870</u> | | | <u>\$ 10,837,324 *</u> | |

(Continued)

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF ENTERPRISE FUNDS
RECONCILIATION OF BUDGETARY EXPENDITURES TO GAAP EXPENSES, CONCLUDED
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit F-4

| | Total Appropriation | Budgetary Basis Expenditures | Variance Favorable (Unfavorable) | Total Appropriation | Budgetary Basis Expenditures | Variance Favorable (Unfavorable) |
|---|-------------------------|------------------------------------|--|------------------------|------------------------------------|--|
| | <u>Bethesda Parking</u> | | | <u>Wheaton Parking</u> | | |
| Personnel costs | \$ 1,077,090 | \$ 1,005,919 | \$ 71,171 | \$ 191,880 | \$ 191,856 | \$ 24 |
| Other operating | 6,952,441 | 6,135,899 | 816,542 | 446,216 | 445,925 | 291 |
| | <u>\$ 8,029,531</u> | <u>7,141,818</u> | <u>\$ 887,713</u> | <u>\$ 638,096</u> | <u>637,781</u> | <u>\$ 315</u> |
| Adjustments: | | | | | | |
| Additions: | | | | | | |
| Depreciation and amortization | | 3,712,427 | | | 269,213 | |
| Bad debt expense | | 398,308 | | | 62,783 | |
| Interest expense | | 1,232,888 | | | - | |
| Other operating costs from the Capital Budget | | 544,576 | | | 8,915 | |
| Deductions: | | | | | | |
| Encumbrances outstanding at year-end | | (422,414) | | | (61,724) | |
| Bond principal reduction | | (2,025,000) | | | - | |
| Cash interest payments | | (1,236,988) | | | - | |
| GAAP Expenses | | <u>\$ 9,345,615</u> * | | | <u>\$ 916,968</u> | |

| | <u>Montgomery Hills Parking</u> | | |
|---|---------------------------------|------------------|-----------------|
| Personnel costs | \$ 26,150 | \$ 22,719 | \$ 3,431 |
| Other operating | 51,910 | 46,615 | 5,295 |
| | <u>\$ 78,060</u> | <u>69,334</u> | <u>\$ 8,726</u> |
| Adjustments: | | | |
| Add bad debt expense | | 6,890 | |
| Deduct encumbrances outstanding at year-end | | (13,002) | |
| GAAP Expenses | | <u>\$ 63,222</u> | |

* Includes operating and nonoperating expenses

INTERNAL SERVICE FUNDS

These funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis.

MOTOR POOL - Accounts for the fiscal activity related to the automotive and other motorized equipment needs of the using departments of the County.

CENTRAL DUPLICATING - Accounts for the fiscal activity related to printing and postage services provided to the using agencies.

LIABILITY AND PROPERTY COVERAGE SELF-INSURANCE - Accounts for the fiscal activity related to liability, property, workers' compensation, and unemployment insurance needs of the participating governmental agencies.

EMPLOYEE HEALTH BENEFITS SELF-INSURANCE - Accounts for the fiscal activity related to health, life, vision, dental, and long-term disability insurance needs of the participating governmental agencies.

MONTGOMERY COUNTY, MARYLAND
 ALL INTERNAL SERVICE FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 2000
Exhibit G-1

| | Motor Pool | Central Duplicating | Liability and Property Coverage Self Insurance | Employee Health Benefits Self Insurance | Totals |
|---|----------------------|---------------------|--|---|-----------------------|
| ASSETS | | | | | |
| Current Assets: | | | | | |
| Equity in pooled cash and investments | \$ 10,745,355 | \$ 1,202,495 | \$ 53,171,279 | \$ 29,589,426 | \$ 94,708,555 |
| Cash | 300 | - | - | - | 300 |
| Accounts receivable | 65,118 | 486 | 25,952 | 45,909 | 137,465 |
| Due from other funds | - | - | - | 1,641,837 | 1,641,837 |
| Due from component units | 65,371 | 2,837 | - | 147,545 | 215,753 |
| Due from other governments | 579,056 | 2,129 | 6,869 | 22,542 | 610,596 |
| Inventory of supplies | 1,275,555 | - | - | - | 1,275,555 |
| Prepays | 7,262 | 115,653 | 42,694 | 500 | 166,109 |
| Total Current Assets | <u>12,738,017</u> | <u>1,323,600</u> | <u>53,246,794</u> | <u>31,447,759</u> | <u>98,756,170</u> |
| Long-term investments | - | - | 291,693 | 84,623 | 376,316 |
| Fixed Assets at Cost: | | | | | |
| Land, improved and unimproved | 291,070 | - | - | - | 291,070 |
| Buildings | 315,732 | - | - | - | 315,732 |
| Furniture, fixtures, equipment, and machinery | 2,066,290 | 646,133 | 141,062 | - | 2,853,485 |
| Automobiles and trucks | 53,064,574 | - | - | - | 53,064,574 |
| Subtotal | <u>55,737,666</u> | <u>646,133</u> | <u>141,062</u> | <u>-</u> | <u>56,524,861</u> |
| Less: Accumulated depreciation and amortization | <u>37,018,952</u> | <u>310,521</u> | <u>85,697</u> | <u>-</u> | <u>37,415,170</u> |
| Net Fixed Assets | <u>18,718,714</u> | <u>335,612</u> | <u>55,365</u> | <u>-</u> | <u>19,109,691</u> |
| Total Assets | <u>\$ 31,456,731</u> | <u>\$ 1,659,212</u> | <u>\$ 53,593,852</u> | <u>\$ 31,532,382</u> | <u>\$ 118,242,177</u> |
| LIABILITIES AND EQUITIES | | | | | |
| Current Liabilities: | | | | | |
| Accounts/vouchers payable | \$ 3,592,792 | \$ 20,724 | \$ 1,055,172 | \$ 1,042,307 | \$ 5,710,995 |
| Accrued liabilities | 891,388 | 140,307 | 177,997 | 1,288,953 | 2,498,645 |
| Claims payable | - | - | 41,210,000 | 4,975,119 | 46,185,119 |
| Due to other funds | 64,501 | 8,976 | 10,094 | - | 83,571 |
| Due to component units | - | 57,478 | - | - | 57,478 |
| Due to other governments | 10,473 | - | - | - | 10,473 |
| Deferred revenue | - | - | - | 94,375 | 94,375 |
| Total Current Liabilities | <u>4,559,154</u> | <u>227,485</u> | <u>42,453,263</u> | <u>7,400,754</u> | <u>54,640,656</u> |
| Equities: | | | | | |
| Contributed capital | 12,879,526 | - | 270,651 | - | 13,150,177 |
| Retained Earnings: | | | | | |
| Unreserved | 14,018,051 | 1,431,727 | 10,869,938 | 24,131,628 | 50,451,344 |
| Total Equities | <u>26,897,577</u> | <u>1,431,727</u> | <u>11,140,589</u> | <u>24,131,628</u> | <u>63,601,521</u> |
| Total Liabilities and Equities | <u>\$ 31,456,731</u> | <u>\$ 1,659,212</u> | <u>\$ 53,593,852</u> | <u>\$ 31,532,382</u> | <u>\$ 118,242,177</u> |

MONTGOMERY COUNTY, MARYLAND
 ALL INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit G-2

| | Motor Pool | Central Duplicating | Liability and Property Coverage Self Insurance | Employee Health Benefits Self Insurance | Totals |
|---|---------------|---------------------|--|---|----------------|
| Operating Revenues: | | | | | |
| Charges for services | \$ 28,210,509 | \$ 3,956,906 | \$ 16,681,768 | \$ 60,705,708 | \$ 109,554,891 |
| Claim recoveries | 417,284 | - | 274,365 | - | 691,649 |
| Total Operating Revenues | 28,627,793 | 3,956,906 | 16,956,133 | 60,705,708 | 110,246,540 |
| Operating Expenses: | | | | | |
| Personnel costs | 7,836,547 | 1,352,322 | 1,753,075 | 450,074 | 11,392,018 |
| Postage | 1,211 | 1,358,512 | 460 | - | 1,360,183 |
| Self-insurance incurred and estimated claims | - | - | 17,406,631 | 35,195,161 | 52,601,792 |
| Insurance | 241,279 | - | 1,034,218 | 22,716,378 | 23,991,875 |
| Supplies and materials | 3,070,691 | 496,923 | 40,186 | 46,939 | 3,654,739 |
| Contractual services | 4,682,938 | 17,391 | 2,635,859 | 2,780,199 | 10,116,387 |
| Communications | 84,758 | 2,686 | 9,576 | 30 | 97,050 |
| Transportation | 42,587 | 17,200 | 15,853 | - | 75,640 |
| Public utility service | 437,257 | - | - | - | 437,257 |
| Rentals | - | 315,507 | 303 | - | 315,810 |
| Maintenance | 6,964,547 | 23,881 | 8,051 | 870 | 6,997,349 |
| Return of contributions | - | - | 2,400,000 | - | 2,400,000 |
| Depreciation | 5,150,271 | 93,123 | 25,497 | - | 5,268,891 |
| Miscellaneous | 578,480 | 1,011 | 529,803 | 21,745 | 1,131,039 |
| Total Operating Expenses | 29,090,566 | 3,678,556 | 25,859,512 | 61,211,396 | 119,840,030 |
| Operating Income (Loss) | (462,773) | 278,350 | (8,903,379) | (505,688) | (9,593,490) |
| Nonoperating Revenues (Expenses): | | | | | |
| Intergovernmental | 566,209 | - | - | - | 566,209 |
| Gain (loss) on disposal of fixed assets | 277,478 | - | - | - | 277,478 |
| Investment income | 469,402 | 44,566 | 3,597,851 | 1,772,430 | 5,884,249 |
| Other revenue | 32,250 | - | - | - | 32,250 |
| Total Nonoperating Revenues (Expenses) | 1,345,339 | 44,566 | 3,597,851 | 1,772,430 | 6,760,186 |
| Income (Loss) before Operating Transfers | 882,566 | 322,916 | (5,305,528) | 1,266,742 | (2,833,304) |
| Operating transfers in | 1,163,051 | - | - | - | 1,163,051 |
| Net Income (Loss) / Change in Retained Earnings | 2,045,617 | 322,916 | (5,305,528) | 1,266,742 | (1,670,253) |
| Fund Equity - Beginning of Year, as restated | 24,851,960 | 1,108,811 | 16,446,117 | 22,864,886 | 65,271,774 |
| Fund Equity - End of Year | \$ 26,897,577 | \$ 1,431,727 | \$ 11,140,589 | \$ 24,131,628 | \$ 63,601,521 |

MONTGOMERY COUNTY, MARYLAND
 ALL INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit G-3

| | Motor Pool | Central Duplicating | Liability and Property Coverage Self Insurance | Employee Health Benefits Self Insurance | Totals |
|---|----------------------|---------------------|--|---|----------------------|
| Cash Flows from Operating Activities: | | | | | |
| Operating income (loss) | \$ (462,773) | \$ 278,350 | \$ (8,903,379) | \$ (505,688) | \$ (9,593,490) |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: | | | | | |
| Depreciation and amortization | 5,150,271 | 93,123 | 22,650 | - | 5,266,044 |
| Changes in assets and liabilities: | | | | | |
| (Increase) decrease in accounts receivable | 50,313 | 1,754 | (12,821) | (30,327) | 8,919 |
| (Increase) decrease in due from other funds | - | - | - | 1,391,286 | 1,391,286 |
| (Increase) decrease in due from component units | (44,952) | 3,358 | - | 227,772 | 186,178 |
| (Increase) decrease in due from other governments | (384,787) | 42 | - | 9,231 | (375,514) |
| (Increase) decrease in inventory of supplies | (356,537) | - | - | - | (356,537) |
| (Increase) decrease in prepaids | 12,032 | 85,877 | (11,259) | - | 86,650 |
| Increase (decrease) in accounts/vouchers payable | 2,832,478 | (25,099) | 301,706 | (97,765) | 3,011,320 |
| Increase (decrease) in accrued liabilities | (149,481) | (18,393) | (56,262) | (1,184,104) | (1,408,240) |
| Increase (decrease) in claims payable | - | - | 1,710,000 | (763,567) | 946,433 |
| Increase (decrease) in due to other funds | (57,389) | (13,308) | (8,979) | (668) | (80,344) |
| Increase (decrease) in due to component units | - | 57,478 | - | - | 57,478 |
| Increase (decrease) in due to other governments | 10,473 | - | - | - | 10,473 |
| Increase (decrease) in deferred revenue | - | - | - | (5,203) | (5,203) |
| Net Cash Provided (Used) by Operating Activities | <u>6,599,648</u> | <u>463,182</u> | <u>(6,958,344)</u> | <u>(959,033)</u> | <u>(854,547)</u> |
| Cash Flows from Noncapital Financing Activities: | | | | | |
| Intergovernmental revenue | 566,209 | - | - | - | 566,209 |
| Net Cash Flows from Noncapital Financing Activities | <u>566,209</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>566,209</u> |
| Cash Flows from Capital and Related Financing Activities: | | | | | |
| Proceeds from sale of fixed assets | 322,602 | - | - | - | 322,602 |
| Operating transfers in | 1,163,051 | - | - | - | 1,163,051 |
| Acquisition of fixed assets | (4,763,405) | (132,690) | - | - | (4,896,095) |
| Net Cash Flows from Capital and Related Financing Activities | <u>(3,277,752)</u> | <u>(132,690)</u> | <u>-</u> | <u>-</u> | <u>(3,410,442)</u> |
| Cash Flows from Investing Activities: | | | | | |
| Investment income from investments | 501,652 | 44,566 | 3,606,438 | 1,774,047 | 5,926,703 |
| Net Cash Flows from Investing Activities | <u>501,652</u> | <u>44,566</u> | <u>3,606,438</u> | <u>1,774,047</u> | <u>5,926,703</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 4,389,757 | 375,058 | (3,351,906) | 815,014 | 2,227,923 |
| Cash and Cash Equivalents - Beginning of Year | 6,355,898 | 827,437 | 56,523,185 | 28,774,412 | 92,480,932 |
| Cash and Cash Equivalents - End of Year | <u>\$ 10,745,655</u> | <u>\$ 1,202,495</u> | <u>\$ 53,171,279</u> | <u>\$ 29,589,426</u> | <u>\$ 94,708,855</u> |

Noncash investing, capital and financing activities:

In the Liability and Property Coverage Self-Insurance Fund and Employee Health Benefits Self-Insurance Fund, the fair value of investments that are not cash and cash equivalents decreased by \$5,739 and \$1,618, respectively, during the year.

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF INTERNAL SERVICE FUND
RECONCILIATION OF BUDGETARY EXPENDITURES TO GAAP EXPENSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit G-4

| | Liability and Property Coverage Self-Insurance | | |
|--------------------------------------|---|------------------------|----------------------|
| | Total | Budgetary | Variance |
| | Appropriation | Basis | Favorable |
| | | Expenditures | (Unfavorable) |
| Personnel costs | \$ 1,930,260 | \$ 1,753,075 | \$ 177,185 |
| Other operating | 22,421,383 | 22,407,289 | 14,094 |
| Capital outlay | 9,706 | 1,613 | 8,093 |
| | <u>\$ 24,361,349</u> | 24,161,977 | <u>\$ 199,372</u> |
| Adjustments: | | | |
| Additions: | | | |
| Depreciation and amortization | | 25,497 | |
| Non-appropriated expense: | | | |
| Actuarial claims adjustment | | 1,845,360 | |
| Deductions: | | | |
| Encumbrances outstanding at year-end | | <u>(173,322)</u> | |
| GAAP Expenses | | <u>\$ 25,859,512</u> * | |

* Includes operating and nonoperating expenses

FIDUCIARY FUNDS

These funds account for assets held by a governmental unit in a trustee capacity or as an agent for individual private organizations, other governmental units, and/or other funds.

EXPENDABLE TRUST FUNDS

Expendable Trust Funds are legal and accounting devices used by government in discharging its responsibility for property of which it does not have absolute ownership but which must be utilized for a certain purpose or group of purposes. Each fund has been appropriately named so that the purpose and nature of each fund is implied by the name of the fund:

| | |
|---------------------------|----------------------------------|
| Private Contributions | Detention Center Canteen Profits |
| Court Appointed Guardians | Tricentennial |
| Cable TV | Strathmore Hall |
| Agricultural Transfer Tax | Deferred Compensation |
| Group Insurance Reserves | |

AGENCY FUNDS

Agency Funds are legal and accounting devices used by government for administering assets that come into its possession incidentally in connection with the discharge of responsibilities resting upon it by virtue of law or other similar authority. Each fund has been appropriately named so that the purpose and nature of each fund is implied by the name of the fund:

| | |
|--|----------------------------------|
| M-NCPPC Risk Management | Recreation Activities |
| Montgomery County Public Schools Capital | Inter Agency Facility Scheduling |
| Montgomery Community College Capital | Property Tax |
| Auction Proceeds | Miscellaneous |

PENSION TRUST FUNDS

The Pension Trust Funds are expendable trust funds out of which retirement annuities and/or other benefits are paid to authorized and designated public employees.

Employees' Retirement System - Accounts for the accumulation of resources and benefit payments of this defined benefit plan.

Employees' Retirement Savings Plan - Accounts for the accumulation of resources and benefit payments of this defined contribution plan.

INVESTMENT TRUST FUND - Accounts for the external portion (belonging to legally separate entities and non-component units) of the County's external investment pool.

NONEXPENDABLE TRUST FUND - The HOC Treasury Bonds Nonexpendable Trust Fund accounts for bond purchases and interest used to fund Housing Opportunities Commission activities, where the principal must be preserved intact.

MONTGOMERY COUNTY, MARYLAND
 FIDUCIARY FUND TYPES
 COMBINING BALANCE SHEET
 JUNE 30, 2000
Exhibit H-1

| | Expendable Trust | Agency | Pension Trust |
|--|-----------------------------|-----------------------------|-----------------------------|
| ASSETS | | | |
| Equity in pooled cash and investments | \$ 9,431,262 | \$ 60,141,784 | \$ 2,475,472 |
| Cash | - | 39,763 | - |
| Cash and cash equivalents - nonexpendable trust | - | - | - |
| Investments | - | - | 2,081,071,328 |
| Deferred compensation invested with fiscal agents | 213,519,779 | - | - |
| Receivables: | | | |
| Property taxes | - | 4,823,880 | - |
| Accounts | 3,597,363 | 7,738 | 4,278 |
| Interest | - | - | - |
| Other | - | 1,006,843 | 164,399 |
| Due from other funds | - | - | 2,191,795 |
| Due from component units | - | - | 66,331 |
| Due from other governments | - | 286,333 | 28,715 |
| Group annuity contract | - | - | 67,209,405 |
| Prepays | 321 | - | 1,033 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Assets | <u>\$ 226,548,725</u> | <u>\$ 66,306,341</u> | <u>\$ 2,153,212,756</u> |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities: | | | |
| Accounts/vouchers payable | \$ 10,399 | \$ 8,808 | \$ 119,661,059 |
| Accrued liabilities | - | - | 132,437 |
| Deposits | 100,000 | 933,144 | - |
| Due to other funds | - | - | 280 |
| Due to component units | - | 32,654,593 | - |
| Due to other governments | 841 | 9,188,264 | - |
| Undistributed taxes | - | 2,514,399 | - |
| Deferred revenue | 3,597,363 | - | 213,717 |
| Property tax refunds due | - | 8,524,877 | - |
| Tax sale surplus and redemptions due | - | 1,585,708 | - |
| Other liabilities | - | 10,896,548 | - |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Liabilities | <u>3,708,603</u> | <u>66,306,341</u> | <u>120,007,493</u> |
| Fund Balances: | | | |
| Reserved: | | | |
| Reserved for prepaids | 321 | - | - |
| Reserved for employees' pension benefits | - | - | 2,033,205,263 |
| Reserved for external investment pool participants | - | - | - |
| Total Reserved | <u>321</u> | <u>-</u> | <u>2,033,205,263</u> |
| Unreserved: | | | |
| Designated for transfers to Capital Projects Fund | 574,082 | - | - |
| Designated for trust activities | 222,265,719 | - | - |
| Total Unreserved | <u>222,839,801</u> | <u>-</u> | <u>-</u> |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Fund Balances | <u>222,840,122</u> | <u>-</u> | <u>2,033,205,263</u> |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Liabilities and Fund Balances | <u>\$ 226,548,725</u> | <u>\$ 66,306,341</u> | <u>\$ 2,153,212,756</u> |

| Investment Trust | HOC Treasury Bonds Nonexpendable Trust | Totals |
|----------------------|---|-------------------------|
| \$ 19,523,179 | \$ - | \$ 91,571,697 |
| - | - | 39,763 |
| - | 412,844 | 412,844 |
| - | 6,802,172 | 2,087,873,500 |
| - | - | 213,519,779 |
| - | - | 4,823,880 |
| - | - | 3,609,379 |
| - | 105,227 | 105,227 |
| - | - | 1,171,242 |
| - | - | 2,191,795 |
| - | 13,725 | 80,056 |
| - | - | 315,048 |
| - | - | 67,209,405 |
| - | - | 1,354 |
| <u>\$ 19,523,179</u> | <u>\$ 7,333,968</u> | <u>\$ 2,472,924,969</u> |
| \$ - | \$ - | \$ 119,680,266 |
| - | - | 132,437 |
| - | - | 1,033,144 |
| - | - | 280 |
| - | 105,227 | 32,759,820 |
| - | - | 9,189,105 |
| - | - | 2,514,399 |
| - | 95,066 | 3,906,146 |
| - | - | 8,524,877 |
| - | - | 1,585,708 |
| - | - | 10,896,548 |
| - | 200,293 | 190,222,730 |
| - | - | 321 |
| - | - | 2,033,205,263 |
| 19,523,179 | - | 19,523,179 |
| <u>19,523,179</u> | <u>-</u> | <u>2,052,728,763</u> |
| - | - | 574,082 |
| - | 7,133,675 | 229,399,394 |
| - | 7,133,675 | 229,973,476 |
| 19,523,179 | 7,133,675 | 2,282,702,239 |
| <u>\$ 19,523,179</u> | <u>\$ 7,333,968</u> | <u>\$ 2,472,924,969</u> |

MONTGOMERY COUNTY, MARYLAND
 ALL EXPENDABLE TRUST FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 2000
Exhibit H-2

| | Private Contri- butions | Court Appointed Guardians | Cable TV | Agricultural Transfer Tax |
|---|-------------------------------|---------------------------------|-------------------|---------------------------------|
| ASSETS | | | | |
| Equity in pooled cash and investments | \$ 2,620,130 | \$ 95,066 | \$ 119,078 | \$ 4,895,657 |
| Deferred compensation invested with fiscal agents | - | - | - | - |
| Accounts receivable | - | - | - | - |
| Prepays | 321 | - | - | - |
| | <u>321</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Assets | <u>\$ 2,620,451</u> | <u>\$ 95,066</u> | <u>\$ 119,078</u> | <u>\$ 4,895,657</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts/vouchers payable | \$ 4,306 | \$ - | \$ - | \$ - |
| Deposits | - | - | 100,000 | - |
| Due to other governments | - | - | - | 841 |
| Deferred revenue | - | - | - | - |
| | <u>4,306</u> | <u>-</u> | <u>100,000</u> | <u>841</u> |
| Total Liabilities | <u>4,306</u> | <u>-</u> | <u>100,000</u> | <u>841</u> |
| Fund Balances: | | | | |
| Reserved for prepaids | 321 | - | - | - |
| Unreserved: | | | | |
| Designated for transfers to Capital Projects Fund | - | - | - | 574,082 |
| Designated for trust activities | 2,615,824 | 95,066 | 19,078 | 4,320,734 |
| | <u>2,615,824</u> | <u>95,066</u> | <u>19,078</u> | <u>4,894,816</u> |
| Total Unreserved | <u>2,615,824</u> | <u>95,066</u> | <u>19,078</u> | <u>4,894,816</u> |
| Total Fund Balances | <u>2,616,145</u> | <u>95,066</u> | <u>19,078</u> | <u>4,894,816</u> |
| Total Liabilities and Fund Balances | <u>\$ 2,620,451</u> | <u>\$ 95,066</u> | <u>\$ 119,078</u> | <u>\$ 4,895,657</u> |

| Group Insurance Reserves | Detention Center Canteen Profits | Tri- centennial | Strathmore Hall | Deferred Compensation | Totals |
|---|---|----------------------------|----------------------------|----------------------------------|-----------------------|
| \$ - | \$ 76,282 | \$ 5,251 | \$ 1,619,798 | \$ - | \$ 9,431,262 |
| - | - | - | - | 213,519,779 | 213,519,779 |
| 3,597,363 | - | - | - | - | 3,597,363 |
| - | - | - | - | - | 321 |
| <u>\$ 3,597,363</u> | <u>\$ 76,282</u> | <u>\$ 5,251</u> | <u>\$ 1,619,798</u> | <u>\$ 213,519,779</u> | <u>\$ 226,548,725</u> |
| \$ - | \$ 6,093 | \$ - | \$ - | \$ - | \$ 10,399 |
| - | - | - | - | - | 100,000 |
| - | - | - | - | - | 841 |
| 3,597,363 | - | - | - | - | 3,597,363 |
| <u>3,597,363</u> | <u>6,093</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>3,708,603</u> |
| - | - | - | - | - | 321 |
| - | - | - | - | - | 574,082 |
| - | 70,189 | 5,251 | 1,619,798 | 213,519,779 | 222,265,719 |
| - | 70,189 | 5,251 | 1,619,798 | 213,519,779 | 222,839,801 |
| - | 70,189 | 5,251 | 1,619,798 | 213,519,779 | 222,840,122 |
| <u>\$ 3,597,363</u> | <u>\$ 76,282</u> | <u>\$ 5,251</u> | <u>\$ 1,619,798</u> | <u>\$ 213,519,779</u> | <u>\$ 226,548,725</u> |

MONTGOMERY COUNTY, MARYLAND
 ALL EXPENDABLE TRUST FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit H-3

| | Private Contri- butions | Court Appointed Guardians | Cable TV | Agricultural Transfer Tax |
|---|-------------------------------|---------------------------------|------------------|---------------------------------|
| Revenues: | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ 3,795,149 |
| Investment Income: | | | | |
| Investment income | 32,040 | 3,907 | 6,183 | 264,176 |
| Other interest income | - | - | - | - |
| Total Investment Income | <u>32,040</u> | <u>3,907</u> | <u>6,183</u> | <u>264,176</u> |
| Miscellaneous: | | | | |
| Contributions | 1,039,260 | 36,337 | - | - |
| Deposits | 910,300 | - | - | - |
| Dividends | - | - | - | - |
| Canteen profits | - | - | - | - |
| Postemployment insurance premiums | - | - | - | - |
| Total Miscellaneous | <u>1,949,560</u> | <u>36,337</u> | <u>-</u> | <u>-</u> |
| Total Revenues | <u>1,981,600</u> | <u>40,244</u> | <u>6,183</u> | <u>4,059,325</u> |
| Expenditures: | | | | |
| General Government: | | | | |
| Distribution to State | - | - | - | 948,787 |
| Retirees' group insurance premiums | - | - | - | - |
| Supplies and materials | 771,195 | - | - | - |
| Refunds | - | - | - | - |
| Administrative | - | - | - | - |
| Total General Government | <u>771,195</u> | <u>-</u> | <u>-</u> | <u>948,787</u> |
| Public Safety - Prisoners' needs | - | - | - | - |
| Health - Wards' needs | - | 39,024 | - | - |
| Culture and Recreation | - | - | - | - |
| Total Expenditures | <u>771,195</u> | <u>39,024</u> | <u>-</u> | <u>948,787</u> |
| Excess of Revenues over (under) Expenditures | <u>1,210,405</u> | <u>1,220</u> | <u>6,183</u> | <u>3,110,538</u> |
| Other Financing Sources (Uses): | | | | |
| Operating Transfers In (Out): | | | | |
| To Capital Projects Fund | - | - | - | (1,785,889) |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>(1,785,889)</u> |
| Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses | 1,210,405 | 1,220 | 6,183 | 1,324,649 |
| Fund Balances - Beginning of Year | <u>1,405,740</u> | <u>93,846</u> | <u>12,895</u> | <u>3,570,167</u> |
| Fund Balances - End of Year | <u>\$ 2,616,145</u> | <u>\$ 95,066</u> | <u>\$ 19,078</u> | <u>\$ 4,894,816</u> |

| Group Insurance Reserves | Detention Center Canteen Profits | Tri- centennial | Strathmore Hall | Deferred Compensation | Totals |
|---|---|----------------------------|----------------------------|----------------------------------|----------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,795,149 |
| - | - | - | 104,468 | - | 410,774 |
| - | - | 219 | - | 20,634,959 | 20,635,178 |
| - | - | 219 | 104,468 | 20,634,959 | 21,045,952 |
| - | - | - | - | 17,957,341 | 19,032,938 |
| - | - | - | - | - | 910,300 |
| 2,405,611 | - | - | - | - | 2,405,611 |
| - | 87,048 | - | - | - | 87,048 |
| 148,726 | - | - | - | - | 148,726 |
| 2,554,337 | 87,048 | - | - | 17,957,341 | 22,584,623 |
| 2,554,337 | 87,048 | 219 | 104,468 | 38,592,300 | 47,425,724 |
| - | - | - | - | - | 948,787 |
| 2,554,337 | - | - | - | - | 2,554,337 |
| - | - | - | - | - | 771,195 |
| - | - | - | - | 4,014,358 | 4,014,358 |
| - | - | - | - | 56,666 | 56,666 |
| 2,554,337 | - | - | - | 4,071,024 | 8,345,343 |
| - | 69,523 | - | - | - | 69,523 |
| - | - | - | - | - | 39,024 |
| - | - | - | 250,000 | - | 250,000 |
| 2,554,337 | 69,523 | - | 250,000 | 4,071,024 | 8,703,890 |
| - | 17,525 | 219 | (145,532) | 34,521,276 | 38,721,834 |
| - | - | - | - | - | (1,785,889) |
| - | - | - | - | - | (1,785,889) |
| - | 17,525 | 219 | (145,532) | 34,521,276 | 36,935,945 |
| - | 52,664 | 5,032 | 1,765,330 | 178,998,503 | 185,904,177 |
| \$ - | \$ 70,189 | \$ 5,251 | \$ 1,619,798 | \$ 213,519,779 | \$ 222,840,122 |

MONTGOMERY COUNTY, MARYLAND
 ALL AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit H-4

| | Balance June 30, 1999 | Additions | Deductions | Balance June 30, 2000 |
|---|--------------------------|-----------------------|----------------------|--------------------------|
| <u>MARYLAND-NATIONAL CAPITAL PARK & PLANNING RISK MANAGEMENT AGENCY FUND</u> | | | | |
| ASSETS | | | | |
| Equity in pooled cash and investments | \$ 31,100 | \$ 1,931,069 | \$ 1,899,893 | \$ 62,276 |
| Total Assets | <u>\$ 31,100</u> | <u>\$ 1,931,069</u> | <u>\$ 1,899,893</u> | <u>\$ 62,276</u> |
| LIABILITIES | | | | |
| Due to other governments | \$ 31,100 | \$ 1,931,069 | \$ 1,899,893 | \$ 62,276 |
| Total Liabilities | <u>\$ 31,100</u> | <u>\$ 1,931,069</u> | <u>\$ 1,899,893</u> | <u>\$ 62,276</u> |
| <u>MONTGOMERY COUNTY PUBLIC SCHOOLS CAPITAL AGENCY FUND</u> | | | | |
| ASSETS | | | | |
| Equity in pooled cash and investments | \$ 13,566,377 | \$ 109,528,345 | \$ 97,000,000 | \$ 26,094,722 |
| Total Assets | <u>\$ 13,566,377</u> | <u>\$ 109,528,345</u> | <u>\$ 97,000,000</u> | <u>\$ 26,094,722</u> |
| LIABILITIES | | | | |
| Due to component units | \$ 13,566,377 | \$ 109,528,345 | \$ 97,000,000 | \$ 26,094,722 |
| Total Liabilities | <u>\$ 13,566,377</u> | <u>\$ 109,528,345</u> | <u>\$ 97,000,000</u> | <u>\$ 26,094,722</u> |
| <u>MONTGOMERY COMMUNITY COLLEGE CAPITAL AGENCY FUND</u> | | | | |
| ASSETS | | | | |
| Equity in pooled cash and investments | \$ 5,835,761 | \$ 13,045,707 | \$ 12,607,930 | \$ 6,273,538 |
| Due from other governments | 61,922 | 224,411 | - | 286,333 |
| Total Assets | <u>\$ 5,897,683</u> | <u>\$ 13,270,118</u> | <u>\$ 12,607,930</u> | <u>\$ 6,559,871</u> |
| LIABILITIES | | | | |
| Due to component units | \$ 5,897,683 | \$ 13,270,118 | \$ 12,607,930 | \$ 6,559,871 |
| Total Liabilities | <u>\$ 5,897,683</u> | <u>\$ 13,270,118</u> | <u>\$ 12,607,930</u> | <u>\$ 6,559,871</u> |
| <u>AUCTION PROCEEDS FUND</u> | | | | |
| ASSETS | | | | |
| Equity in pooled cash and investments | \$ 21,099 | \$ 1,084,245 | \$ 1,105,344 | \$ - |
| Other receivables | 144,621 | 8,590 | 24,151 | 129,060 |
| Total Assets | <u>\$ 165,720</u> | <u>\$ 1,092,835</u> | <u>\$ 1,129,495</u> | <u>\$ 129,060</u> |
| LIABILITIES | | | | |
| Accounts/vouchers payable | \$ 21,065 | \$ 1,082,969 | \$ 1,104,034 | \$ - |
| Due to other governments | 34 | 1,450 | 1,310 | 174 |
| Undistributed fees | 144,621 | 8,416 | 24,151 | 128,886 |
| Total Liabilities | <u>\$ 165,720</u> | <u>\$ 1,092,835</u> | <u>\$ 1,129,495</u> | <u>\$ 129,060</u> |

(Continued)

MONTGOMERY COUNTY, MARYLAND
 ALL AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, CONTINUED
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit H-4

| | Balance June 30, 1999 | Additions | Deductions | Balance June 30, 2000 |
|---|--------------------------|-------------------------|-------------------------|--------------------------|
| <u>RECREATION ACTIVITIES FUND</u> | | | | |
| ASSETS | | | | |
| Equity in pooled cash and investments | \$ 3,361,109 | \$ 8,013,750 | \$ 8,790,068 | \$ 2,584,791 |
| Total Assets | <u>\$ 3,361,109</u> | <u>\$ 8,013,750</u> | <u>\$ 8,790,068</u> | <u>\$ 2,584,791</u> |
| LIABILITIES | | | | |
| Accounts/vouchers payable | \$ 14,369 | \$ 3,185,804 | \$ 3,200,173 | \$ - |
| Other liabilities | 3,346,740 | 4,827,946 | 5,589,895 | 2,584,791 |
| Total Liabilities | <u>\$ 3,361,109</u> | <u>\$ 8,013,750</u> | <u>\$ 8,790,068</u> | <u>\$ 2,584,791</u> |
| <u>INTER-AGENCY FACILITY SCHEDULING FUND</u> | | | | |
| ASSETS | | | | |
| Equity in pooled cash and investments | \$ 108,551 | \$ 7,460,590 | \$ 7,538,905 | \$ 30,236 |
| Accounts receivable | 5,866 | 9,627 | 7,755 | 7,738 |
| Total Assets | <u>\$ 114,417</u> | <u>\$ 7,470,217</u> | <u>\$ 7,546,660</u> | <u>\$ 37,974</u> |
| LIABILITIES | | | | |
| Accounts/vouchers payable | \$ - | \$ 218,519 | \$ 209,711 | \$ 8,808 |
| Other liabilities | 114,417 | 7,251,698 | 7,336,949 | 29,166 |
| Total Liabilities | <u>\$ 114,417</u> | <u>\$ 7,470,217</u> | <u>\$ 7,546,660</u> | <u>\$ 37,974</u> |
| <u>PROPERTY TAX FUND</u> | | | | |
| ASSETS | | | | |
| Equity in pooled cash and investments | \$ 27,090,541 | \$ 1,100,784,159 | \$ 1,105,418,450 | \$ 22,456,250 |
| Property taxes receivable | 4,616,458 | 43,121,654 | 42,914,232 | 4,823,880 |
| Other receivables | 3,050,411 | 158,593,313 | 160,765,941 | 877,783 |
| Total Assets | <u>\$ 34,757,410</u> | <u>\$ 1,302,499,126</u> | <u>\$ 1,309,098,623</u> | <u>\$ 28,157,913</u> |
| LIABILITIES | | | | |
| Escrow deposits | \$ 942,166 | \$ 1,637,926 | \$ 1,646,948 | \$ 933,144 |
| Due to other governments | 107,318 | 201,666,457 | 197,406,724 | 4,367,051 |
| Uncollected property taxes due to governments | 7,068,926 | 357,498,411 | 360,119,395 | 4,447,942 |
| Undistributed taxes | 2,199,807 | 1,147,138,892 | 1,146,953,186 | 2,385,513 |
| Property tax refunds due | 19,438,540 | 50,757,127 | 61,670,790 | 8,524,877 |
| Tax sale surplus and redemptions payable | 1,079,413 | 3,408,338 | 2,902,043 | 1,585,708 |
| Other liabilities | 3,921,240 | 121,827,931 | 119,835,493 | 5,913,678 |
| Total Liabilities | <u>\$ 34,757,410</u> | <u>\$ 1,883,935,082</u> | <u>\$ 1,890,534,579</u> | <u>\$ 28,157,913</u> |
| <u>MISCELLANEOUS AGENCY FUND</u> | | | | |
| ASSETS | | | | |
| Equity in pooled cash and investments | \$ 3,144,697 | \$ 6,785,317 | \$ 7,290,043 | \$ 2,639,971 |
| Cash | 77,309 | 771 | 38,317 | 39,763 |
| Total Assets | <u>\$ 3,222,006</u> | <u>\$ 6,786,088</u> | <u>\$ 7,328,360</u> | <u>\$ 2,679,734</u> |
| LIABILITIES | | | | |
| Due to other governments | \$ 152,231 | \$ 392,610 | \$ 234,020 | \$ 310,821 |
| Other liabilities | 3,069,775 | 4,273,974 | 4,974,836 | 2,368,913 |
| Total Liabilities | <u>\$ 3,222,006</u> | <u>\$ 4,666,584</u> | <u>\$ 5,208,856</u> | <u>\$ 2,679,734</u> |

(Continued)

MONTGOMERY COUNTY, MARYLAND
 ALL AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, CONCLUDED
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit H-4

| | Balance June 30, 1999 | Additions | Deductions | Balance June 30, 2000 |
|---|--------------------------|-------------------------|-------------------------|--------------------------|
| <u>TOTALS - ALL AGENCY FUNDS</u> | | | | |
| ASSETS | | | | |
| Equity in pooled cash and investments | \$ 53,159,235 | \$ 1,248,633,182 | \$ 1,241,650,633 | \$ 60,141,784 |
| Cash | 77,309 | 771 | 38,317 | 39,763 |
| Property taxes receivable | 4,616,458 | 43,121,654 | 42,914,232 | 4,823,880 |
| Accounts receivable | 5,866 | 9,627 | 7,755 | 7,738 |
| Other receivables | 3,195,032 | 158,601,903 | 160,790,092 | 1,006,843 |
| Due from other governments | 61,922 | 224,411 | - | 286,333 |
| Total Assets | <u>\$ 61,115,822</u> | <u>\$ 1,450,591,548</u> | <u>\$ 1,445,401,029</u> | <u>\$ 66,306,341</u> |
| LIABILITIES | | | | |
| Accounts/vouchers payable | \$ 35,434 | \$ 4,487,292 | \$ 4,513,918 | \$ 8,808 |
| Escrow deposits | 942,166 | 1,637,926 | 1,646,948 | 933,144 |
| Due to component units | 19,464,060 | 122,798,463 | 109,607,930 | 32,654,593 |
| Due to other governments | 290,683 | 203,991,586 | 199,541,947 | 4,740,322 |
| Uncollected property taxes due to governments | 7,068,926 | 357,498,411 | 360,119,395 | 4,447,942 |
| Undistributed taxes and fees | 2,344,428 | 1,147,147,308 | 1,146,977,337 | 2,514,399 |
| Property tax refunds due | 19,438,540 | 50,757,127 | 61,670,790 | 8,524,877 |
| Tax sale surplus and redemptions payable | 1,079,413 | 3,408,338 | 2,902,043 | 1,585,708 |
| Other liabilities | 10,452,172 | 138,181,549 | 137,737,173 | 10,896,548 |
| Total Liabilities | <u>\$ 61,115,822</u> | <u>\$ 2,029,908,000</u> | <u>\$ 2,024,717,481</u> | <u>\$ 66,306,341</u> |

MONTGOMERY COUNTY, MARYLAND
 ALL PENSION TRUST FUNDS
 COMBINING STATEMENT OF PLAN NET ASSETS
 JUNE 30, 2000
Exhibit H-5

| | Employees' Retirement System | Employees' Retirement Savings Plan | Total |
|---|------------------------------------|--|-------------------------|
| ASSETS | | | |
| Current Assets: | | | |
| Equity in pooled cash and investments | \$ 1,352,072 | \$ 1,123,400 | \$ 2,475,472 |
| Investments | 2,062,184,214 | 18,887,114 | 2,081,071,328 |
| Receivables: | | | |
| Accounts | 3,430 | 848 | 4,278 |
| Other | - | 164,399 | 164,399 |
| Due from other funds | 1,990,547 | 201,248 | 2,191,795 |
| Due from component units | 42,658 | 23,673 | 66,331 |
| Due from other governments | 28,375 | 340 | 28,715 |
| Current portion of group annuity contract | 4,832,306 | - | 4,832,306 |
| Prepays | 1,033 | - | 1,033 |
| Total Current Assets | <u>2,070,434,635</u> | <u>20,401,022</u> | <u>2,090,835,657</u> |
| Group annuity contract | <u>62,377,099</u> | <u>-</u> | <u>62,377,099</u> |
| Fixed Assets, at Cost: | | | |
| Office equipment | 111,375 | - | 111,375 |
| Less: Accumulated depreciation | <u>111,375</u> | <u>-</u> | <u>111,375</u> |
| Net Fixed Assets | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Assets | <u>2,132,811,734</u> | <u>20,401,022</u> | <u>2,153,212,756</u> |
| LIABILITIES | | | |
| Current Liabilities: | | | |
| Accounts/vouchers payable: | | | |
| Refunds | 227,474 | - | 227,474 |
| Other | 119,420,324 | 13,261 | 119,433,585 |
| Total accounts/vouchers payable | <u>119,647,798</u> | <u>13,261</u> | <u>119,661,059</u> |
| Accrued liabilities | 131,355 | 1,082 | 132,437 |
| Due to other funds | 76 | 204 | 280 |
| Deferred revenue | <u>213,717</u> | <u>-</u> | <u>213,717</u> |
| Total Liabilities | <u>119,992,946</u> | <u>14,547</u> | <u>120,007,493</u> |
| Net Assets Held in Trust for Pension Benefits (A schedule of funding progress is presented in Note 16.) | <u>\$ 2,012,818,788</u> | <u>\$ 20,386,475</u> | <u>\$ 2,033,205,263</u> |

MONTGOMERY COUNTY, MARYLAND
NONEXPENDABLE TRUST FUND - HOC TREASURY BONDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit H-6

| | HOC Treasury Bonds |
|---|-----------------------------------|
| Operating Revenues - Investment Income | \$ 353,726 |
| Operating Expenses | <u>-</u> |
| Operating Income | 353,726 |
| Operating Transfers (Out) - Component Units | <u>(601,194)</u> |
| Net Income (Loss) | (247,468) |
| Fund Balances - Beginning of Year | <u>7,381,143</u> |
| Fund Balances - End of Year | <u><u>\$ 7,133,675</u></u> |

MONTGOMERY COUNTY, MARYLAND
NONEXPENDABLE TRUST FUND - HOC TREASURY BONDS
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit H-7

| | HOC Treasury Bonds |
|---|-----------------------------------|
| Cash Flows from Operating Activities: | |
| Operating income | \$ 353,726 |
| Adjustments to reconcile operating income to net cash provided (used) by operating activities: | |
| Investment income | (353,726) |
| Changes in assets and liabilities: | |
| (Increase) decrease in investments | 33,517 |
| Increase (decrease) in due to component units | (1,073) |
| Increase (decrease) in deferred revenue | (5,096) |
| Net Cash Provided (Used) by Operating Activities | <u>27,348</u> |
| Cash Flows from Noncapital Financing Activities: | |
| Operating transfers (out) - Component Units | <u>(601,194)</u> |
| Net Cash Flows from Noncapital Financing Activities | <u>(601,194)</u> |
| Cash Flows from Investing Activities: | |
| Investment income from investments | <u>610,057</u> |
| Net Cash Flows from Investing Activities | <u>610,057</u> |
| Net Increase in Cash and Cash Equivalents | 36,211 |
| Cash and Cash Equivalents - Beginning of Year | <u>376,633</u> |
| Cash and Cash Equivalents - End of Year | <u><u>\$ 412,844</u></u> |
| Noncash investing, capital and financing activities: | |
| Fair value of investments that are not cash and cash equivalents decreased by \$256,331 during the year. | |

INDIVIDUAL ACCOUNT GROUPS

GENERAL FIXED ASSETS

The General Fixed Assets Account Group accounts for fixed assets of the County other than those accounted for in the Proprietary and Fiduciary Funds.

GENERAL LONG-TERM DEBT

The General Long-Term Debt Account Group accounts for long-term obligations of the County other than those accounted for in the Proprietary and Fiduciary Funds. These long-term obligations include, but are not limited to, long-term bonded debt, long-term bond anticipation notes, long-term equipment notes, compensated absences, and claims and judgments under the provisions of the Governmental Accounting Standards Board.

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF GENERAL FIXED ASSETS - BY SOURCE
JUNE 30, 2000
Exhibit I-1

| | Totals |
|---|-------------------------|
| ASSETS | |
| Land | \$ 308,320,240 |
| Buildings and improvements | 453,104,337 |
| Furniture, fixtures, equipment, and machinery | 95,925,697 |
| Other assets | 696,389,028 |
| Construction in progress | <u>228,919,632</u> |
| Total Assets | <u>\$ 1,782,658,934</u> |
| EQUITY | |
| Investment in General Fixed Assets from: | |
| General Fund revenues | \$ 9,247,979 |
| Special Revenue funds | 32,985,331 |
| Fiduciary funds | 66,947 |
| State grants | 36,248,844 |
| Federal grants | 9,094,896 |
| Capital Projects Fund - principally general obligation bonds | 1,693,811,857 |
| Contributions | <u>1,203,080</u> |
| Total Equity | <u>\$ 1,782,658,934</u> |

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION
JUNE 30, 2000
Exhibit I-2

| Function | Total | Land | Buildings and Improvements | Furniture, Fixtures, Equipment and Machinery | Other Assets |
|---|-------------------------|-----------------------|-----------------------------------|---|-----------------------|
| General government | \$ 331,069,699 | \$ 92,639,978 | \$ 210,407,596 | \$ 26,201,018 | \$ 1,821,107 |
| Public safety | 96,846,078 | 3,435,926 | 72,250,019 | 21,138,169 | 21,964 |
| Public works and transportation | 760,798,033 | 101,082,099 | 15,413,059 | 42,004,758 | 602,298,117 |
| Health and human services | 37,140,432 | 4,532,502 | 30,269,832 | 2,315,219 | 22,879 |
| Culture and recreation | 255,712,615 | 94,319,390 | 73,791,110 | 4,107,620 | 83,494,495 |
| Community development and housing | 70,595,824 | 10,897,332 | 50,876,696 | 91,330 | 8,730,466 |
| Environment | 1,576,621 | 1,413,013 | 96,025 | 67,583 | - |
| Total Fixed Assets Allocated by Function | 1,553,739,302 | \$ 308,320,240 | \$ 453,104,337 | \$ 95,925,697 | \$ 696,389,028 |
| Construction in progress | 228,919,632 | | | | |
| Total General Fixed Assets | \$ 1,782,658,934 | | | | |

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS - BY FUNCTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Exhibit I-3

| Function | General Fixed Assets July 1, 1999 | Additions | Deductions | General Fixed Assets June 30, 2000 |
|-----------------------------------|--|-----------------------|-----------------------|---|
| General government | \$ 358,768,825 | \$ 4,919,100 | \$ 32,618,226 | \$ 331,069,699 |
| Public safety | 99,999,857 | 2,190,824 | 5,344,603 | 96,846,078 |
| Public works and transportation | 813,337,986 | 6,887,781 | 59,427,734 | 760,798,033 |
| Health and human services | 35,376,455 | 1,963,315 | 199,338 | 37,140,432 |
| Culture and recreation | 228,272,534 | 27,501,565 | 61,484 | 255,712,615 |
| Community development and housing | 69,938,056 | 657,768 | - | 70,595,824 |
| Environment | 1,576,621 | - | - | 1,576,621 |
| Construction in progress * | 128,501,876 | 118,596,786 | 18,179,030 | 228,919,632 |
| Total General Fixed Assets | \$ 1,735,772,210 | \$ 162,717,139 | \$ 115,830,415 | \$ 1,782,658,934 |

* Construction in progress deductions represent portions of projects which are substantially complete, and which have been transferred to the respective fixed asset classifications and functions.

MONTGOMERY COUNTY, MARYLAND
 SCHEDULE OF GENERAL LONG-TERM DEBT
 JUNE 30, 2000
Exhibit I-4

| | Totals |
|--|------------------------------------|
| AMOUNT TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT | |
| Resources to be Provided in Future Years for: | |
| Retirement of general obligation bonds | \$ 1,130,321,123 |
| Retirement of bond anticipation notes | 160,000,000 |
| Compensated absences | 36,473,376 |
| Claims and judgments | 300,000 |
| Equipment purchase contracts | 137,971 |
| State MICRF loans | 1,689,553 |
| Silver Spring Parking Lot District | 3,106,570 |
| Strathmore Hall capital projects | <u>500,000</u> |
| Total Amount to be Provided | <u><u>\$ 1,332,528,593</u></u> |
| GENERAL LONG-TERM DEBT PAYABLE | |
| General Obligation Bonds Payable: | |
| General county | \$ 144,296,936 |
| Road and storm drainage | 313,999,723 |
| Parks | 34,502,191 |
| Public schools | 565,881,895 |
| Community college | 30,536,520 |
| Consolidated fire tax district | 12,857,002 |
| Mass transit | 26,173,588 |
| Public housing | <u>2,073,268</u> |
| Total General Obligation Bonds Payable | 1,130,321,123 |
| Bond anticipation notes payable | 160,000,000 |
| Compensated absences | 36,473,376 |
| Claims and judgments | 300,000 |
| Equipment notes payable | 137,971 |
| Due to other governments | 1,689,553 |
| Due to other funds | <u>3,606,570</u> |
| Total General Long-Term Debt | <u><u>\$ 1,332,528,593</u></u> |

INDEX

I N D E X

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|---|--------------------------|--------------------------------|-----------------------|-------------------------------|
| | <u>Balance Sheet</u> | <u>Operating Statement</u> | <u>Cash Flows</u> | <u>Budgetary Schedule</u> |
| Montgomery County, Maryland - Primary Government: | | | | |
| Agricultural Transfer Tax Expendable Trust | 152 | 154 | - | - |
| Auction Proceeds Agency | 156 | - | - | - |
| Bethesda Parking Enterprise | 134 | 136 | 138 | 141 |
| Bethesda Urban District Special Revenue | 100 | 101 | - | 107 |
| Bradley Noise Abatement Special Revenue | 102 | 103 | - | 113 |
| Cabin John Noise Abatement Special Revenue | 102 | 103 | - | 113 |
| Cable TV Expendable Trust | 152 | 154 | - | - |
| Cable TV Special Revenue | 96 | 98 | - | 119 |
| Capital Projects | 130 | 131 | - | 132 |
| Central Duplicating Internal Service | 144 | 145 | 146 | - |
| Common Ownership Communities Special Revenue | 104 | 105 | - | 116 |
| Community Use of Public Facilities Enterprise | 134 | 136 | 138 | 140 |
| Court Appointed Guardians Expendable Trust | 152 | 154 | - | - |
| Debt Service | 126 | 127 | - | 128 |
| Deferred Compensation Expendable Trust | 152 | 154 | - | - |
| Detention Center Canteen Profits Expendable Trust | 152 | 154 | - | - |
| Drug Enforcement Forfeitures Special Revenue | 96 | 98 | - | 121 |
| Economic Development Special Revenue | 100 | 101 | - | 110 |
| Employee Health Benefits Self-Insurance Internal Service | 144 | 145 | 146 | - |
| Employees' Retirement System Pension Trust | 159, 27 | 28 | - | - |
| Employees' Retirement Savings Plan Pension Trust | 159, 27 | 28 | - | - |
| Fire Tax District Special Revenue | 96 | 98 | - | 120 |
| Forest Conservation Special Revenue | 96 | 98 | - | - |
| General | 86 | 87 | - | 88 |
| General Fixed Assets Account Group | 164, 165 | - | - | - |
| General Long-Term Debt Account Group | 166 | - | - | - |
| Grants Special Revenue | 96 | 98 | - | 122 |
| Group Insurance Reserves Expendable Trust | 152 | 154 | - | - |
| Housing Initiative Special Revenue | 104 | 105 | - | 117 |
| HOC Treasury Bonds Nonexpendable Trust | 150 | 160 | 161 | - |
| Inter-Agency Facility Scheduling Agency | 157 | - | - | - |
| Investment Trust | 150 | 28 | - | - |
| Landlord Tenant Affairs Special Revenue | 104 | 105 | - | 114 |
| Liability and Property Coverage Self-Insurance Internal Service | 144 | 145 | 146 | 147 |
| Liquor Enterprise | 134 | 136 | 138 | 140 |

| <u>Fund Titles/Account Groups</u> | <u>Page</u> | | | |
|---|----------------------|----------------------------|-------------------|---------------------------|
| | <u>Balance Sheet</u> | <u>Operating Statement</u> | <u>Cash Flows</u> | <u>Budgetary Schedule</u> |
| Mass Transit Facilities Special Revenue | 102 | 103 | - | 112 |
| Miscellaneous Agency | 157 | - | - | - |
| M-NCPPC Risk Management Agency | 156 | - | - | - |
| Montgomery Community College Capital Agency | 156 | - | - | - |
| Montgomery County Public Schools Capital Agency | 156 | - | - | - |
| Montgomery Hills Parking Enterprise | 134 | 136 | 138 | 141 |
| Motor Pool Internal Service | 144 | 145 | 146 | - |
| | | | | |
| New Home Warranty Security Special Revenue | 104 | 105 | - | 118 |
| | | | | |
| Permitting Services Enterprise | 134 | 136 | 138 | 140 |
| Private Contributions Expendable Trust | 152 | 154 | - | - |
| Property Tax Agency | 157 | - | - | - |
| | | | | |
| Recreation Activities Agency | 157 | - | - | - |
| Recreation Special Revenue | 96 | 98 | - | 106 |
| Rehabilitation Loan Special Revenue | 104 | 105 | - | 115 |
| Revenue Stabilization Special Revenue | 100 | 101 | - | 110 |
| | | | | |
| Silver Spring Parking Enterprise | 134 | 136 | 138 | 140 |
| Silver Spring Urban District Special Revenue | 100 | 101 | - | 108 |
| Solid Waste Collection Enterprise | 134 | 136 | 138 | 140 |
| Solid Waste Disposal Enterprise | 134 | 136 | 138 | 140 |
| Storm Drainage Maintenance Special Revenue | 102 | 103 | - | 111 |
| Strathmore Hall Expendable Trust | 152 | 154 | - | - |
| | | | | |
| Tri-centennial Expendable Trust | 152 | 154 | - | - |
| | | | | |
| Wheaton Parking Enterprise | 134 | 136 | 138 | 141 |
| Wheaton Urban District Special Revenue | 100 | 101 | - | 109 |
| | | | | |
| Component Units: | | | | |
| Bethesda Urban Partnership, Inc. | 8 | 17 | 22 | - |
| Housing Opportunities Commission of Montgomery County | 8 | 17 | 22 | - |
| Montgomery Community College | 8 | 24, 26 | - | - |
| Montgomery County Public Schools | 8, 27 | 12, 17, 28 | 22 | - |
| Montgomery County Revenue Authority | 8 | 17 | 22 | - |