

MONTGOMERY COUNTY MARYLAND

COMPREHENSIVE ANNUAL FINANCIAL REPORT



Fiscal Year 1999

July 1, 1998 - June 30, 1999
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, 1999
Exhibit B-1

		Totals
ASSETS		
Equity in pooled cash and investments		\$ 203,657,683
Cash		161,375
Receivables:		
Income taxes	\$ 124,303,504	
Property taxes	20,219,046	
Accounts	15,167,885	
Parking violations	1,555,871	
Mortgages	238,105	
Total Receivables		161,484,411
Due from Other Funds:		
Special Revenue Funds	603,362	
Debt Service Fund	22,511,490	
Capital Projects Fund	33,976,403	
Total Due from Other Funds		57,091,255
Due from component units		929,718
Due from other governments		18,727,021
Property liens acquired at tax sale		507,430
Inventory of supplies		2,070,390
Prepays		251,278
Total Assets		<u>\$ 444,880,561</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts/vouchers payable	\$ 19,018,778	
Retainage payable	58,328	
Accrued liabilities	16,620,317	
Due to other funds	4,526,452	
Due to component units	12,421,479	
Due to other governments	2,309,428	
Deferred revenue	159,668,444	
Total Liabilities		<u>214,623,226</u>
Fund Balance:		
Reserved:		
Reserved for encumbrances	20,625,655	
Reserved for inventory of supplies	2,070,390	
Reserved for prepaids	251,278	
Total Reserved		22,947,323
Unreserved:		
Designated for subsequent years' expenditures	74,748,747	
Designated for transfers to Capital Projects Fund	31,294,410	
Designated for other	10,779,225	
Undesignated	90,487,630	
Total Unreserved		207,310,012
Total Fund Balance		<u>230,257,335</u>
Total Liabilities and Fund Balance		<u>\$ 444,880,561</u>

MONTGOMERY COUNTY, MARYLAND
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
Exhibit B-2

		Totals
Revenues:		
Taxes	\$ 1,420,500,470	
Licenses and permits	4,338,599	
Intergovernmental	93,255,279	
Charges for services	7,337,927	
Fines and forfeitures	3,188,275	
Investment income	16,865,855	
Miscellaneous	<u>5,568,942</u>	
Total Revenues		1,551,055,347
Expenditures:		
Current:		
General government	130,949,047	
Public safety	148,263,723	
Public works and transportation	35,350,842	
Health and human services	111,844,029	
Culture and recreation	30,484,437	
Community development and housing	2,858,110	
Environment	<u>2,826,249</u>	
Total Expenditures		<u>462,576,437</u>
Excess of Revenues over Expenditures		1,088,478,910
Other Financing Sources (Uses):		
Equipment purchase contract financing	985,572	
Operating transfers in	26,133,979	
Operating transfers in - component unit	110,000	
Operating transfers (out)	(167,607,007)	
Operating transfers (out) - component unit	<u>(883,943,201)</u>	
Total Other Financing Sources (Uses)		<u>(1,024,320,657)</u>
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses		64,158,253
Fund Balance - Beginning of Year		165,889,674
Equity Transfers In		<u>209,408</u>
Fund Balance - End of Year		<u><u>\$ 230,257,335</u></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, 1999

Exhibit B-3

	Prior Year Encumbrances Budget	Current Year Budget	Total Budget	Actual	Variance Favorable (Unfavorable)
Revenues:					
Taxes:					
Property	\$ -	\$ 591,115,940	\$ 591,115,940	\$ 590,979,236	\$ (136,704)
Property - penalty and interest	-	1,500,000	1,500,000	2,018,432	518,432
Other	-	-	-	105,971	105,971
Total Property Tax	-	592,615,940	592,615,940	593,103,639	487,699
County income tax	-	608,570,000	608,570,000	689,203,638	80,633,638
Other Local Taxes:					
Real property transfer	-	43,600,000	43,600,000	58,787,064	15,187,064
Recordation	-	24,400,000	24,400,000	34,222,511	9,822,511
Fuel energy	-	21,800,000	21,800,000	21,963,977	163,977
Telephone	-	8,960,000	8,960,000	9,182,109	222,109
Admission	-	2,810,000	2,810,000	3,106,270	296,270
Hotel - motel	-	10,100,000	10,100,000	10,931,262	831,262
Total Other Local Taxes	-	111,670,000	111,670,000	138,193,193	26,523,193
Total Taxes	-	1,312,855,940	1,312,855,940	1,420,500,470	107,644,530
Licenses and Permits:					
Business Licenses:					
Alcoholic beverage	-	1,134,550	1,134,550	1,110,642	(23,908)
Traders	-	643,440	643,440	655,987	12,547
Health	-	1,459,310	1,459,310	1,496,800	37,490
Other	-	403,840	403,840	432,498	28,658
Total Business Licenses	-	3,641,140	3,641,140	3,695,927	54,787
Nonbusiness Licenses and Permits:					
Marriage licenses	-	342,140	342,140	339,075	(3,065)
Animal licenses	-	217,400	217,400	239,077	21,677
Other	-	65,000	65,000	64,520	(480)
Total Nonbusiness Licenses and Permits	-	624,540	624,540	642,672	18,132
Total Licenses and Permits	-	4,265,680	4,265,680	4,338,599	72,919
Intergovernmental Revenue:					
State Aid and Grant Payments:					
Highway user revenue	-	25,600,020	25,600,020	29,098,012	3,497,992
Aid for police protection	-	12,300,000	12,300,000	11,975,564	(324,436)
Aid for public libraries	-	3,381,730	3,381,730	3,465,682	83,952
Targeted health program	-	4,035,730	4,035,730	3,365,436	(670,294)
Other	-	658,180	658,180	-	(658,180)
Total State Aid and Grant payments	-	45,975,660	45,975,660	47,904,694	1,929,034
State Reimbursements:					
Health and human services	-	349,430	349,430	382,365	32,935
DHR State reimbursement - HB669	-	33,130,560	33,130,560	31,274,252	(1,856,308)
Maintenance of traffic signals	-	572,000	572,000	568,792	(3,208)
911 Emergency	-	2,443,000	2,443,000	2,806,413	363,413
Other	-	59,500	59,500	792,500	733,000
Total State Reimbursements	-	36,554,490	36,554,490	35,824,322	(730,168)
Federal Reimbursements:					
Health and human services	-	1,003,300	1,003,300	1,277,983	274,683
Federal financial participation	-	6,156,900	6,156,900	7,349,258	1,192,358
Other	-	119,300	119,300	87,946	(31,354)
Total Federal Reimbursements	-	7,279,500	7,279,500	8,715,187	1,435,687
Other:					
Other Non State and Non Federal	-	854,100	854,100	155,952	(698,148)
Total Other	-	854,100	854,100	155,952	(698,148)
Grant Indirect Costs:					
Indirect Cost Recovery	-	400,000	400,000	655,124	255,124
Total Indirect Costs	-	400,000	400,000	655,124	255,124
Total Intergovernmental Revenue	-	91,063,750	91,063,750	93,255,279	2,191,529

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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, 1999
Exhibit B-3

	Prior Year Encumbrances Budget	Current Year Budget	Total Budget	Actual	Variance Favorable (Unfavorable)
Charges for Services:					
General Government:					
Circuit court - domestic relations	\$ -	\$ 454,000	\$ 454,000	\$ 445,351	\$ (8,649)
Zoning hearing and appeal fees	-	450,000	450,000	322,779	(127,221)
Publications, forms and information fees	-	335,600	335,600	362,723	27,123
Other	-	234,280	234,280	144,648	(89,632)
Total General Government	-	1,473,880	1,473,880	1,275,501	(198,379)
Public Safety:					
Sheriff's fees - court security	-	970,000	970,000	872,869	(97,131)
Prisoner's room and board reimbursement	-	252,700	252,700	205,679	(47,021)
Care of prisoners - other entities	-	2,578,790	2,578,790	1,986,469	(592,321)
Correction and rehabilitation fees	-	449,530	449,530	315,830	(133,700)
Alarm fees	-	758,100	758,100	734,776	(23,324)
Other	-	524,150	524,150	399,905	(124,245)
Total Public Safety	-	5,533,270	5,533,270	4,515,528	(1,017,742)
Public Works & Transportation:					
Service fees	-	171,500	171,500	232,643	61,143
Total Transportation	-	171,500	171,500	232,643	61,143
Health and Human Services:					
Service fees	-	963,990	963,990	1,100,422	136,432
Culture and Recreation:					
Library services	-	271,000	271,000	206,453	(64,547)
Other Charges for Service:					
Miscellaneous	-	8,500	8,500	7,380	(1,120)
Total Other Service Charges	-	8,500	8,500	7,380	(1,120)
Total Charges for Services	-	8,422,140	8,422,140	7,337,927	(1,084,213)
Fines and Forfeitures:					
Library fines	-	1,164,600	1,164,600	1,101,113	(63,487)
Parking fines	-	1,400,000	1,400,000	1,612,895	212,895
Police fines	-	117,000	117,000	79,686	(37,314)
Other	-	255,000	255,000	394,581	139,581
Total Fines and Forfeitures	-	2,936,600	2,936,600	3,188,275	251,675
Investment Income:					
Pooled investment income	-	12,550,000	12,550,000	17,832,634	5,282,634
Other interest income	-	200,000	200,000	323,237	123,237
Total Investment Income	-	12,750,000	12,750,000	18,155,871	5,405,871
Miscellaneous Revenue:					
Property rentals	-	3,820,000	3,820,000	4,405,161	585,161
Auction revenue	-	267,000	267,000	185,764	(81,236)
Sundry	-	2,036,880	2,036,880	3,470,594	1,433,714
Total Miscellaneous Revenues:	-	6,123,880	6,123,880	8,061,519	1,937,639
Total Revenues	-	1,438,417,990	1,438,417,990	1,554,837,940	116,419,950
Expenditures:					
Departments:					
County Council:					
Personnel costs	-	4,809,740	4,809,740	4,699,852	109,888
Operating	36,362	591,864	628,226	504,658	123,568
Totals	36,362	5,401,604	5,437,966	5,204,510	233,456
Board of Appeals:					
Personnel costs	-	322,800	322,800	308,083	14,717
Operating	-	39,900	39,900	39,883	17
Totals	-	362,700	362,700	347,966	14,734
Office of Legislative Oversight:					
Personnel costs	-	545,500	545,500	505,520	39,980
Operating	13,504	108,250	121,754	120,379	1,375
Totals	13,504	653,750	667,254	625,899	41,355
Merit System Protection Board:					
Personnel costs	-	83,960	83,960	83,958	2
Operating	-	9,480	9,480	9,476	4
Totals	-	93,440	93,440	93,434	6

(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, 1999
Exhibit B-3

	Prior Year Encumbrances Budget	Current Year Budget	Total Budget	Actual	Variance Favorable (Unfavorable)
Office of Zoning and Administrative Hearings:					
Personnel costs	\$ -	\$ 210,000	\$ 210,000	\$ 209,967	\$ 33
Operating	-	58,860	58,860	58,859	1
Totals	-	268,860	268,860	268,826	34
Office of the Inspector General:					
Personnel costs	-	308,800	308,800	307,759	1,041
Operating	554	115,470	116,024	115,925	99
Totals	554	424,270	424,824	423,684	1,140
Circuit Court:					
Personnel costs	-	5,287,266	5,287,266	4,751,116	536,150
Operating	208,166	1,478,974	1,687,140	1,686,719	421
Totals	208,166	6,766,240	6,974,406	6,437,835	536,571
Office of State's Attorney:					
Personnel costs	-	5,756,780	5,756,780	5,756,739	41
Operating	10,548	652,149	662,697	647,587	15,110
Totals	10,548	6,408,929	6,419,477	6,404,326	15,151
Office of County Executive:					
Personnel costs	-	2,767,577	2,767,577	2,756,329	11,248
Operating	15,379	743,496	758,875	757,053	1,822
Totals	15,379	3,511,073	3,526,452	3,513,382	13,070
Commission for Women:					
Personnel costs	-	537,460	537,460	535,580	1,880
Operating	-	162,750	162,750	162,717	33
Totals	-	700,210	700,210	698,297	1,913
Regional Service Centers:					
Personnel costs	-	1,691,850	1,691,850	1,646,240	45,610
Operating	82,597	475,122	557,719	543,832	13,887
Totals	82,597	2,166,972	2,249,569	2,190,072	59,497
Ethics Commission:					
Personnel costs	-	122,420	122,420	116,270	6,150
Operating	1,721	39,830	41,551	25,830	15,721
Totals	1,721	162,250	163,971	142,100	21,871
Office of Intergovernmental Relations:					
Personnel costs	-	350,020	350,020	349,948	72
Operating	3,747	159,140	162,887	144,806	18,081
Totals	3,747	509,160	512,907	494,754	18,153
Office of Board of Liquor License Commissioners:					
Personnel costs	-	501,740	501,740	501,709	31
Operating	975	133,630	134,605	87,568	47,037
Totals	975	635,370	636,345	589,277	47,068
Office of Public Information:					
Personnel costs	-	893,230	893,230	893,226	4
Operating	6,542	162,502	169,044	160,333	8,711
Totals	6,542	1,055,732	1,062,274	1,053,559	8,715
Board of Elections:					
Personnel costs	-	1,391,310	1,391,310	1,391,258	52
Operating	3,044	1,410,370	1,413,414	1,413,318	96
Totals	3,044	2,801,680	2,804,724	2,804,576	148
Office of the County Attorney:					
Personnel costs	-	2,892,040	2,892,040	2,845,450	46,590
Operating	67,879	962,290	1,030,169	948,758	81,411
Totals	67,879	3,854,330	3,922,209	3,794,208	128,001
Office of Management and Budget:					
Personnel costs	-	2,640,710	2,640,710	2,551,747	88,963
Operating	39,826	251,290	291,116	260,842	30,274
Totals	39,826	2,892,000	2,931,826	2,812,589	119,237
Department of Finance:					
Personnel costs	-	5,381,720	5,381,720	5,166,657	215,063
Operating	202,809	1,041,168	1,243,977	1,066,220	177,757
Totals	202,809	6,422,888	6,625,697	6,232,877	392,820
Office of Human Resources:					
Personnel costs	-	3,170,570	3,170,570	3,164,909	5,661
Operating	149,358	2,050,570	2,199,928	2,067,240	132,688
Totals	149,358	5,221,140	5,370,498	5,232,149	138,349

(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, 1999
Exhibit B-3

	Prior Year Encumbrances Budget	Current Year Budget	Total Budget	Actual	Variance Favorable (Unfavorable)
Department of Information Systems & Telecommunications:					
Personnel costs	\$ -	\$ 7,716,010	\$ 7,716,010	\$ 7,498,516	\$ 217,494
Operating	806,394	5,194,827	6,001,221	5,867,669	133,552
Capital outlay	205,075	440,600	645,675	595,863	49,812
Totals	1,011,469	13,351,437	14,362,906	13,962,048	400,858
Office of Procurement:					
Personnel costs	-	1,564,610	1,564,610	1,527,857	36,753
Operating	65,170	275,870	341,040	340,843	197
Totals	65,170	1,840,480	1,905,650	1,868,700	36,950
Department of Corrections and Rehabilitation:					
Personnel costs	-	21,590,750	21,590,750	21,589,797	953
Operating	44,546	4,571,140	4,615,686	4,542,157	73,529
Totals	44,546	26,161,890	26,206,436	26,131,954	74,482
Human Relations Commission:					
Personnel costs	-	1,292,710	1,292,710	1,279,931	12,779
Operating	1,981	132,740	134,721	118,538	16,183
Totals	1,981	1,425,450	1,427,431	1,398,469	28,962
Department of Police:					
Personnel costs	-	93,478,238	93,478,238	93,474,457	3,781
Operating	468,092	16,536,140	17,004,232	16,776,564	227,668
Totals	468,092	110,014,378	110,482,470	110,251,021	231,449
Office of the County Sheriff:					
Personnel costs	-	7,251,808	7,251,808	7,245,910	5,898
Operating	54,923	1,013,211	1,068,134	1,067,143	991
Totals	54,923	8,265,019	8,319,942	8,313,053	6,889
Department of Public Works and Transportation:					
Personnel costs	-	25,474,930	25,474,930	25,474,512	418
Operating	7,504,660	27,410,790	34,915,450	34,915,320	130
Capital outlay	117,830	7,000	124,830	124,830	-
Totals	7,622,490	52,892,720	60,515,210	60,514,662	548
Department of Health and Human Services:					
Personnel costs	-	62,136,400	62,136,400	61,823,995	312,405
Operating	2,416,352	52,283,870	54,700,222	53,208,607	1,491,615
Capital outlay	17,084	24,000	41,084	40,484	600
Totals	2,433,436	114,444,270	116,877,706	115,073,086	1,804,620
Department of Libraries:					
Personnel costs	-	19,939,930	19,939,930	19,754,107	185,823
Operating	752,589	10,845,526	11,598,115	11,267,861	330,254
Totals	752,589	30,785,456	31,538,045	31,021,968	516,077
Department of Housing and Community Affairs:					
Personnel costs	-	2,516,070	2,516,070	2,515,957	113
Operating	7,711	360,560	368,271	367,801	470
Totals	7,711	2,876,630	2,884,341	2,883,758	583
Department of Economic Development:					
Personnel costs	-	1,804,250	1,804,250	1,785,131	19,119
Operating	17,870	2,478,530	2,496,400	2,495,445	955
Totals	17,870	4,282,780	4,300,650	4,280,576	20,074
Department of Environmental Protection:					
Personnel costs	-	2,289,500	2,289,500	2,186,602	102,898
Operating	10,557	1,048,720	1,059,277	1,027,799	31,478
Capital outlay	-	5,500	5,500	5,408	92
Totals	10,557	3,343,720	3,354,277	3,219,809	134,468
Total Departments	13,333,845	419,996,828	433,330,673	428,283,424	5,047,249
Nondepartmental:					
State retirement contributions - operating	-	575,420	575,420	575,408	12
Retirees' group insurance - operating	-	16,497,880	16,497,880	16,497,880	-
Supplemental for State positions - personnel costs	-	214,600	214,600	191,790	22,810
Special County Pension contribution - judges - personnel costs	-	80,100	80,100	60,482	19,618
Municipal tax duplication - operating	-	4,745,890	4,745,890	4,744,446	1,444
State tax grants to municipalities - operating	-	28,020	28,020	28,012	8
Rebate - Takoma Park Police - operating	-	407,980	407,980	375,277	32,703
Rebate - Takoma Park Library - operating	-	120,880	120,880	120,827	53
Homeowners' association roadways - operating	-	269,230	269,230	269,230	-
Contribution to risk management - operating	-	4,834,590	4,834,590	4,627,272	207,318

(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, 1999
Exhibit B-3

	Prior Year Encumbrances Budget	Current Year Budget	Total Budget	Actual	Variance Favorable (Unfavorable)
Montgomery County Arts Council - operating	\$ -	\$ 2,712,890	\$ 2,712,890	\$ 2,711,090	\$ 1,800
Historical activities - operating	-	235,250	235,250	235,250	-
Conference and Visitors Bureau - operating	106,611	353,500	460,111	460,110	1
Construction Trades Foundation - operating	-	300,000	300,000	300,000	-
Arts Council of Montgomery County - operating	-	449,040	449,040	438,900	10,140
County associations - operating	-	52,420	52,420	52,410	10
Metropolitan Washington C O G - operating	-	580,930	580,930	580,897	33
Public Technology, Inc. - operating	-	27,500	27,500	27,500	-
Independent audit - operating	166,092	189,520	355,612	355,612	-
Prisoner medical services - operating	-	43,000	43,000	-	43,000
Boards, committees & commissions - operating	-	5,670	5,670	5,368	302
Charter Review Commission - operating	-	500	500	10	490
Closing Assistance - operating	-	1,165,500	1,165,500	1,099,600	65,900
Intervention Task Force - operating	-	12,500	12,500	1,308	11,192
Inauguration & Transition - operating	-	25,000	25,000	7,881	17,119
Legislative branch automation - operating	6,920	151,000	157,920	137,021	20,899
Year 2000 project - personnel costs	-	1,691,177	1,691,177	1,247,619	443,486
Year 2000 project - operating	1,588,444	6,537,095	8,125,539	4,642,794	3,482,745
Year 2000 project - capital outlay	-	33,742	33,742	-	33,742
Desktop Computer Modernization - operating	-	3,440,560	3,440,560	3,366,280	74,280
Utilities - operating	10,000	10,762,770	10,772,770	10,772,750	20
Total - Nondepartmental	1,878,067	56,544,154	58,422,221	53,933,096	4,489,125
Total Expenditures	15,211,912	476,540,982	491,752,894	482,216,520	9,536,374
Excess of Revenues over (under) Expenditures	(15,211,912)	961,877,008	946,665,096	1,072,621,420	125,956,324
Other Financing Sources (Uses):					
Operating Transfers In:					
Special Revenue Funds:					
Recreation	-	1,500,160	1,500,160	1,500,160	-
Storm Drainage Maintenance	-	2,686,550	2,686,550	2,679,649	(6,901)
Mass Transit	-	2,695,290	2,695,290	2,695,290	-
Urban Districts	-	70,000	70,000	70,000	-
Housing Activities	-	243,200	243,200	243,200	-
Cable TV	-	1,902,720	1,902,720	1,902,720	-
Total Special Revenue Funds	-	9,097,920	9,097,920	9,091,019	(6,901)
Enterprise Funds:					
Liquor	-	14,328,000	14,328,000	14,328,000	-
Parking Lot Districts	-	292,520	292,520	292,520	-
Solid Waste Collection	-	96,080	96,080	96,080	-
Solid Waste Disposal	-	711,560	711,560	711,560	-
Community Use of Public Facilities	-	114,800	114,800	114,800	-
Permitting Services	-	1,500,000	1,500,000	1,500,000	-
Total Enterprise Funds	-	17,042,960	17,042,960	17,042,960	-
Total Operating Transfers In	-	26,140,880	26,140,880	26,133,979	(6,901)
Operating Transfers In - Component Units:					
Component Units:					
Montgomery College	-	60,000	60,000	60,000	-
Housing Opportunities Commission	-	-	-	50,000	50,000
Total Operating Transfers In - Component Units	-	60,000	60,000	110,000	50,000
Operating Transfers (Out):					
Special Revenue Funds:					
Recreation	-	(669,480)	(669,480)	(669,480)	-
Urban Districts	-	(716,000)	(716,000)	(716,000)	-
Mass Transit	-	(639,400)	(639,400)	(639,400)	-
Revenue Stabilization	-	-	-	(5,471,763)	(5,471,763)
Economic Development	-	(2,250,000)	(2,250,000)	(2,250,000)	-
Grants	-	(1,980,331)	(1,980,331)	(1,843,492)	136,839
Total Special Revenue Funds	-	(6,255,211)	(6,255,211)	(11,590,135)	(5,334,924)
Internal Service Fund:					
Motor Pool	-	(1,410,500)	(1,410,500)	(1,410,500)	-
Total Internal Service Fund	-	(1,410,500)	(1,410,500)	(1,410,500)	-

(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, 1999
Exhibit B-3

	Prior Year Encumbrances Budget	Current Year Budget	Total Budget	Actual	Variance Favorable (Unfavorable)
Enterprise Funds:					
Community Use of Public Facilities	\$ -	\$ (227,090)	\$ (227,090)	\$ (227,090)	\$ -
Parking Lot Districts - CIP	-	(200,000)	(200,000)	-	200,000
Solid Waste Disposal	-	(1,364,000)	(1,364,000)	(1,261,984)	102,016
Permitting Services	-	(2,414,000)	(2,414,000)	(2,414,000)	-
Total Enterprise Funds	-	(4,205,090)	(4,205,090)	(3,903,074)	302,016
Debt Service Fund:					
Debt Service Fund	-	(137,033,170)	(137,033,170)	(135,732,168)	1,301,002
Other Debt Service - Term Purchase	-	(752,561)	(752,561)	(752,561)	-
Total Debt Service Fund	-	(137,785,731)	(137,785,731)	(136,484,729)	1,301,002
Capital Projects Fund:					
County	-	(39,508,292)	(39,508,292)	(12,455,884)	27,052,408
Parks	-	(5,807,472)	(5,807,472)	(1,733,469)	4,074,003
Total Capital Projects Fund	-	(45,315,764)	(45,315,764)	(14,189,353)	31,126,411
Total Operating Transfers (Out)	-	(194,972,296)	(194,972,296)	(167,577,791)	27,394,505
Operating Transfers (Out) - Component Units:					
Montgomery County Public Schools (MCPS) - Operating	-	(823,277,056)	(823,277,056)	(820,833,423)	2,443,633
MCPS Adult Education - Operating	-	(300,000)	(300,000)	(300,000)	-
MCPS Misc Agency Fund - Operating	-	-	-	(29,216)	(29,216)
Montgomery County Public Schools - Capital	-	(7,406,609)	(7,406,609)	(7,406,609)	-
Total MCPS	-	(830,983,665)	(830,983,665)	(828,569,248)	2,414,417
Montgomery Community College - Operating	-	(43,196,000)	(43,196,000)	(43,196,000)	-
Montgomery Community College - Capital	-	(8,551,159)	(8,551,159)	(8,551,159)	-
Total Montgomery Community College	-	(51,747,159)	(51,747,159)	(51,747,159)	-
Housing Opportunities Commission	-	(3,656,010)	(3,656,010)	(3,656,010)	-
Total Operating Transfers (Out) - Component Units	-	(886,386,834)	(886,386,834)	(883,972,417)	2,414,417
Total Other Financing Sources (Uses)	-	(1,055,158,250)	(1,055,158,250)	(1,025,306,229)	29,852,021
Excess of Revenues and Other Financing Sources over (under) Expenditures and Over Financing Uses	(15,211,912)	(93,281,242)	(108,493,154)	47,315,191	155,808,345
Fund Balance - Beginning of Year	15,211,912	148,530,451	163,742,363	163,742,363	-
Equity Transfer In	-	-	-	209,408	209,408
Fund Balance - End of Year	\$ -	\$ 55,249,209	\$ 55,249,209	\$ 211,266,962	\$ 156,017,753

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.

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.

CHILD DAY CARE FACILITY LOAN FUND - accounts for the fiscal activity of child day care loans to operators of child day care centers and homes in order to increase the availability of licensed child day care. This fund is closed effective in FY00.

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, 1999
Exhibit C-1

	Recreation	General Government Activities	Transportation Activities	Housing Activities
ASSETS				
Equity in pooled cash and investments	\$ 2,970,442	\$65,611,623	\$ 427,122	\$ 7,399,935
Cash	16,550	-	3,325	75
Receivables:				
Taxes	443,883	103,570	1,270,536	-
Accounts	-	66,208	-	397
Notes	-	1,753,801	-	-
Mortgages	-	-	-	19,765,747
Other	57,433	-	-	-
Due from other funds	-	-	1,318,313	-
Due from component units	-	-	-	10,298,299
Due from other governments	-	-	14,749,013	-
Prepays	6,720	-	16,691	1,175
	<u>6,720</u>	<u>-</u>	<u>16,691</u>	<u>1,175</u>
Total Assets	<u>\$ 3,495,028</u>	<u>\$67,535,202</u>	<u>\$ 17,785,000</u>	<u>\$ 37,465,628</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts/vouchers payable	\$ 346,197	\$ 148,068	\$ 2,472,979	\$ 6,325
Accrued liabilities	763,520	41,709	1,279,741	112,233
Deposits	53,189	-	-	-
Due to other funds	137,530	2,006	953,732	25,279
Due to component units	-	21,590	-	-
Due to other governments	112,574	-	94,468	-
Deferred revenue	425,896	169,046	1,232,247	3,430,122
	<u>1,838,906</u>	<u>382,419</u>	<u>6,033,167</u>	<u>3,573,959</u>
Total Liabilities	<u>1,838,906</u>	<u>382,419</u>	<u>6,033,167</u>	<u>3,573,959</u>
Fund Balances:				
Reserved for encumbrances	483,074	302,596	4,537,738	35,021
Reserved for receivables	57,433	1,753,801	-	26,634,321
Reserved for prepaids	6,720	-	16,691	1,175
Reserved for Fire-Rescue Grant	-	-	-	-
Total Reserved	<u>547,227</u>	<u>2,056,397</u>	<u>4,554,429</u>	<u>26,670,517</u>
Unreserved:				
Designated for subsequent years' expenditures	668,270	2,212,213	351,820	3,654,350
Designated for transfers to Capital Projects Fund	68,934	337,050	4,301,584	2,942,560
Undesignated	371,691	62,547,123	2,544,000	624,242
Total Unreserved	<u>1,108,895</u>	<u>65,096,386</u>	<u>7,197,404</u>	<u>7,221,152</u>
Total Fund Balances	<u>1,656,122</u>	<u>67,152,783</u>	<u>11,751,833</u>	<u>33,891,669</u>
Total Liabilities and Fund Balances	<u>\$ 3,495,028</u>	<u>\$67,535,202</u>	<u>\$ 17,785,000</u>	<u>\$ 37,465,628</u>

Cable TV	Fire Tax District	Drug Enforcement Forfeitures	Forest Conservation	Child Day Care Facility Loan	Grants	Totals
\$ 12,899,864	\$ 12,706,399	\$ 841,157	\$ 3,903	\$ -	\$ 7,461,751	\$ 110,322,196
-	-	25,000	-	-	-	44,950
-	2,546,029	-	-	-	-	4,364,018
1,961,046	5,347	-	-	-	-	2,032,998
-	-	-	-	-	650,875	2,404,676
-	-	-	-	-	17,304,259	37,070,006
-	-	-	-	-	65,347	122,780
-	459,274	-	-	-	-	1,777,587
-	-	-	-	-	-	10,298,299
-	238,692	-	-	-	1,742,321	16,730,026
-	104,858	1,549	-	-	3,915	134,908
<u>\$ 14,860,910</u>	<u>\$ 16,060,599</u>	<u>\$ 867,706</u>	<u>\$ 3,903</u>	<u>\$ -</u>	<u>\$ 27,228,468</u>	<u>\$ 185,302,444</u>
\$ 437,193	\$ 268,575	\$ 44,748	\$ -	\$ -	\$ 5,000,332	\$ 8,724,417
27,111	3,334,142	-	-	-	1,099,690	6,658,146
-	-	-	-	-	-	53,189
6,549	1,202,908	-	-	-	217,301	2,545,305
-	-	-	-	-	1,769,019	1,790,609
125,000	-	-	-	-	1,119,145	1,451,187
-	2,445,576	-	-	-	18,022,981	25,725,868
<u>595,853</u>	<u>7,251,201</u>	<u>44,748</u>	<u>-</u>	<u>-</u>	<u>27,228,468</u>	<u>46,948,721</u>
662,969	2,859,933	81,568	-	-	-	8,962,899
-	5,347	-	-	-	-	28,450,902
-	104,858	1,549	-	-	-	130,993
-	585,834	-	-	-	-	585,834
<u>662,969</u>	<u>3,555,972</u>	<u>83,117</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,130,628</u>
1,683,040	-	739,841	-	-	-	9,309,534
20,271	666,591	-	-	-	-	8,336,990
11,898,777	4,586,835	-	3,903	-	-	82,576,571
<u>13,602,088</u>	<u>5,253,426</u>	<u>739,841</u>	<u>3,903</u>	<u>-</u>	<u>-</u>	<u>100,223,095</u>
<u>14,265,057</u>	<u>8,809,398</u>	<u>822,958</u>	<u>3,903</u>	<u>-</u>	<u>-</u>	<u>138,353,723</u>
<u>\$ 14,860,910</u>	<u>\$ 16,060,599</u>	<u>\$ 867,706</u>	<u>\$ 3,903</u>	<u>\$ -</u>	<u>\$ 27,228,468</u>	<u>\$ 185,302,444</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, 1999
Exhibit C-2

	Recreation	General Government Activities	Transportation Activities	Housing Activities
Revenues:				
Taxes	\$ 17,123,413	\$ 676,218	\$ 34,731,517	\$ -
Licenses and permits	-	-	235,281	2,460,117
Intergovernmental	-	75,000	66,867,733	-
Charges for services	5,903,862	139,394	11,294,553	431,362
Fines and forfeitures	-	-	135,838	30,637
Investment income	434,811	3,161,596	669,816	700,483
Miscellaneous	35,035	14,128	640	219,348
Total Revenues	<u>23,497,121</u>	<u>4,066,336</u>	<u>113,935,378</u>	<u>3,841,947</u>
Expenditures:				
General government	-	4,832,893	-	-
Public safety	-	-	-	3,394,995
Public works and transportation	-	-	100,187,835	-
Health and human services	-	-	-	-
Culture and recreation	18,703,235	-	-	-
Community development and housing	-	-	-	-
Environment	-	-	-	-
Total Expenditures	<u>18,703,235</u>	<u>4,832,893</u>	<u>100,187,835</u>	<u>3,394,995</u>
Excess of Revenues over (under) Expenditures	<u>4,793,886</u>	<u>(766,557)</u>	<u>13,747,543</u>	<u>446,952</u>
Other Financing Sources (Uses):				
Equipment purchase contract financing	73,500	-	-	-
Operating Transfers In (Out):				
From General Fund	669,480	8,437,763	639,400	-
From Capital Projects Fund	-	-	-	2,395,888
From Enterprise Funds	-	2,019,000	1,261,537	-
From Fire Tax District	-	-	-	-
To General Fund	(1,500,160)	(70,000)	(5,374,939)	(243,200)
To Special Revenue Funds	-	-	-	-
To Debt Service Fund	(3,726,244)	(3,052,423)	(6,329,004)	-
To Capital Projects Fund	-	(12,950)	(47,843)	(3,043)
Loan proceeds	-	1,800,000	-	-
Sale of property	-	-	-	792,734
Total Other Financing Sources (Uses)	<u>(4,483,424)</u>	<u>9,121,390</u>	<u>(9,850,849)</u>	<u>2,942,379</u>
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	310,462	8,354,833	3,896,694	3,389,331
Fund Balances - Beginning of Year	1,345,660	58,797,950	7,855,139	30,502,338
Equity Transfers Out	-	-	-	-
Fund Balances - End of Year	<u>\$ 1,656,122</u>	<u>\$ 67,152,783</u>	<u>\$ 11,751,833</u>	<u>\$ 33,891,669</u>

Cable TV	Fire Tax District	Drug Enforcement Forfeitures	Forest Conservation	Child Day Care Facility Loan	Grants	Totals
\$ -	\$ 82,528,558	\$ -	\$ -	\$ -	\$ -	\$ 135,059,706
-	572,776	-	-	-	-	3,268,174
-	1,593,882	-	-	-	57,459,875	125,996,490
10,580,884	42,631	-	-	-	-	28,392,686
-	-	559,955	-	-	-	726,430
542,307	1,258,208	45,874	211	10,746	398,769	7,222,821
425,000	3,372	-	-	-	387,155	1,084,678
<u>11,548,191</u>	<u>85,999,427</u>	<u>605,829</u>	<u>211</u>	<u>10,746</u>	<u>58,245,799</u>	<u>301,750,985</u>
-	-	-	-	-	1,039,752	5,872,645
-	84,512,354	588,583	-	-	7,252,135	95,748,067
-	-	-	-	-	1,300,316	101,488,151
-	-	-	-	-	46,403,890	46,403,890
5,138,442	-	-	-	-	164,619	24,006,296
-	-	-	-	-	3,946,898	3,946,898
-	-	-	-	-	11,199	11,199
<u>5,138,442</u>	<u>84,512,354</u>	<u>588,583</u>	<u>-</u>	<u>-</u>	<u>60,118,809</u>	<u>277,477,146</u>
<u>6,409,749</u>	<u>1,487,073</u>	<u>17,246</u>	<u>211</u>	<u>10,746</u>	<u>(1,873,010)</u>	<u>24,273,839</u>
-	-	-	-	-	-	73,500
-	-	-	-	-	1,872,708	11,619,351
-	-	-	-	-	-	2,395,888
-	-	-	-	-	-	3,280,537
-	-	-	-	-	302	302
(1,902,720)	-	-	-	-	-	(9,091,019)
-	(302)	-	-	-	-	(302)
-	(1,671,445)	(33,598)	-	-	-	(14,812,714)
(92,192)	(985,054)	-	-	-	-	(1,141,082)
-	-	-	-	-	-	1,800,000
-	-	-	-	-	-	792,734
<u>(1,994,912)</u>	<u>(2,656,801)</u>	<u>(33,598)</u>	<u>-</u>	<u>-</u>	<u>1,873,010</u>	<u>(5,082,805)</u>
4,414,837	(1,169,728)	(16,352)	211	10,746	-	19,191,034
9,850,220	9,979,126	839,310	3,692	198,662	-	119,372,097
-	-	-	-	(209,408)	-	(209,408)
<u>\$ 14,265,057</u>	<u>\$ 8,809,398</u>	<u>\$ 822,958</u>	<u>\$ 3,903</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 138,353,723</u>

MONTGOMERY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS - GENERAL GOVERNMENT ACTIVITIES
 COMBINING BALANCE SHEET
 JUNE 30, 1999
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	\$ 165,015	\$ 675,643	\$ 429,309	\$ 2,100,683	\$ 62,240,973	\$ 65,611,623
Receivables:						
Taxes	39,578	57,471	6,521	-	-	103,570
Accounts	24,419	41,789	-	-	-	66,208
Notes	-	-	-	1,753,801	-	1,753,801
Mortgages	-	-	-	-	-	-
Total Assets	<u>\$ 229,012</u>	<u>\$ 774,903</u>	<u>\$ 435,830</u>	<u>\$ 3,854,484</u>	<u>\$ 62,240,973</u>	<u>\$ 67,535,202</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts/vouchers payable	\$ 168	\$ 117,727	\$ 5,173	\$ 25,000	\$ -	\$ 148,068
Accrued liabilities	1,137	36,853	3,719	-	-	41,709
Due to other funds	99	1,357	550	-	-	2,006
Due to component units	-	21,590	-	-	-	21,590
Deferred revenue	63,783	98,751	6,512	-	-	169,046
Total Liabilities	<u>65,187</u>	<u>276,278</u>	<u>15,954</u>	<u>25,000</u>	<u>-</u>	<u>382,419</u>
Fund Balances:						
Reserved:						
Reserved for encumbrances	46,000	207,219	49,377	-	-	302,596
Reserved for receivables	-	-	-	1,753,801	-	1,753,801
Total Reserved	<u>46,000</u>	<u>207,219</u>	<u>49,377</u>	<u>1,753,801</u>	<u>-</u>	<u>2,056,397</u>
Unreserved:						
Designated for subsequent years' expenditures	90,570	45,960	-	2,075,683	-	2,212,213
Designated for transfers to Capital Projects Fund	-	-	337,050	-	-	337,050
Undesignated	27,255	245,446	33,449	-	62,240,973	62,547,123
Total Unreserved	<u>117,825</u>	<u>291,406</u>	<u>370,499</u>	<u>2,075,683</u>	<u>62,240,973</u>	<u>65,096,386</u>
Total Fund Balances	<u>163,825</u>	<u>498,625</u>	<u>419,876</u>	<u>3,829,484</u>	<u>62,240,973</u>	<u>67,152,783</u>
Total Liabilities and Fund Balances	<u>\$ 229,012</u>	<u>\$ 774,903</u>	<u>\$ 435,830</u>	<u>\$ 3,854,484</u>	<u>\$ 62,240,973</u>	<u>\$ 67,535,202</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, 1999
Exhibit C-4

	Bethesda Urban District	Silver Spring Urban District	Wheaton Urban District	Economic Development	Revenue Stabilization	Totals
Revenues:						
Taxes	\$ 258,589	\$ 347,010	\$ 70,619	\$ -	\$ -	\$ 676,218
Intergovernmental	-	-	-	75,000	-	75,000
Charges for services	79,095	60,299	-	-	-	139,394
Investment income	4,087	31,357	14,868	141,631	2,969,653	3,161,596
Miscellaneous	11,207	-	2,921	-	-	14,128
Total Revenues	352,978	438,666	88,408	216,631	2,969,653	4,066,336
Expenditures - General government	1,434,920	1,293,934	402,039	1,702,000	-	4,832,893
Excess of Revenues over (under) Expenditures	(1,081,942)	(855,268)	(313,631)	(1,485,369)	2,969,653	(766,557)
Other Financing Sources (Uses):						
Operating Transfers In (Out):						
From General Fund	-	716,000	-	2,250,000	5,471,763	8,437,763
From Enterprise Funds	1,140,000	350,000	529,000	-	-	2,019,000
To Capital Projects Funds	-	-	(12,950)	-	-	(12,950)
To General Fund	(1,970)	(60,970)	(7,060)	-	-	(70,000)
To Debt Service Fund	-	-	-	(82,770)	(2,969,653)	(3,052,423)
Loan Proceeds	-	-	-	1,800,000	-	1,800,000
Total Other Financing Sources (Uses)	1,138,030	1,005,030	508,990	3,967,230	2,502,110	9,121,390
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	56,088	149,762	195,359	2,481,861	5,471,763	8,354,833
Fund Balances - Beginning of Year	107,737	348,863	224,517	1,347,623	56,769,210	58,797,950
Fund Balances - End of Year	\$ 163,825	\$ 498,625	\$ 419,876	\$ 3,829,484	\$ 62,240,973	\$ 67,152,783

MONTGOMERY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS - TRANSPORTATION ACTIVITIES
 COMBINING BALANCE SHEET
 JUNE 30, 1999
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	\$ -	\$ 406,207	\$ 10,060	\$ 10,855	\$ 427,122
Cash	-	3,325	-	-	3,325
Taxes receivable	75,333	1,190,967	4,236	-	1,270,536
Due from other funds	-	1,318,313	-	-	1,318,313
Due from other governments	-	14,749,013	-	-	14,749,013
Prepays	-	16,691	-	-	16,691
Total Assets	<u>\$ 75,333</u>	<u>\$ 17,684,516</u>	<u>\$ 14,296</u>	<u>\$ 10,855</u>	<u>\$ 17,785,000</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts/vouchers payable	\$ -	\$ 2,472,979	\$ -	\$ -	\$ 2,472,979
Accrued liabilities	-	1,279,741	-	-	1,279,741
Due to other funds	3,362	950,370	-	-	953,732
Due to other governments	-	94,468	-	-	94,468
Deferred revenue	71,971	1,156,040	4,236	-	1,232,247
Total Liabilities	<u>75,333</u>	<u>5,953,598</u>	<u>4,236</u>	<u>-</u>	<u>6,033,167</u>
Fund Balances:					
Reserved:					
Reserved for encumbrances	-	4,537,738	-	-	4,537,738
Reserved for prepaids	-	16,691	-	-	16,691
Total Reserved	<u>-</u>	<u>4,554,429</u>	<u>-</u>	<u>-</u>	<u>4,554,429</u>
Unreserved:					
Designated for subsequent years' expenditures	-	345,000	3,820	3,000	351,820
Designated for transfers to Capital Projects Fund	-	4,301,584	-	-	4,301,584
Undesignated	-	2,529,905	6,240	7,855	2,544,000
Total Unreserved	<u>-</u>	<u>7,176,489</u>	<u>10,060</u>	<u>10,855</u>	<u>7,197,404</u>
Total Fund Balances	<u>-</u>	<u>11,730,918</u>	<u>10,060</u>	<u>10,855</u>	<u>11,751,833</u>
Total Liabilities and Fund Balances	<u>\$ 75,333</u>	<u>\$ 17,684,516</u>	<u>\$ 14,296</u>	<u>\$ 10,855</u>	<u>\$ 17,785,000</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, 1999
Exhibit C-6

	Storm Drainage Maintenance	Mass Transit Facilities	Bradley Noise Abatement District	Cabin John Noise Abatement District	Totals
Revenues:					
Taxes	\$ 2,679,649	\$ 32,011,905	\$ 31,685	\$ 8,278	\$ 34,731,517
Licenses and permits	-	235,281	-	-	235,281
Intergovernmental	-	66,867,733	-	-	66,867,733
Charges for services	-	11,294,553	-	-	11,294,553
Fines and forfeitures	-	135,838	-	-	135,838
Investment income	-	666,645	1,937	1,234	669,816
Miscellaneous	-	640	-	-	640
Total Revenues	2,679,649	111,212,595	33,622	9,512	113,935,378
Expenditures - Public works and transportation	-	100,187,835	-	-	100,187,835
Excess of Revenues over (under) Expenditures	2,679,649	11,024,760	33,622	9,512	13,747,543
Other Financing Sources (Uses):					
Operating Transfers In (Out):					
Transfers from General Fund	-	639,400	-	-	639,400
Transfers from Enterprise Funds	-	1,261,537	-	-	1,261,537
Transfers to General Fund	(2,679,649)	(2,695,290)	-	-	(5,374,939)
Transfers to Debt Service Fund	-	(6,275,777)	(41,060)	(12,167)	(6,329,004)
Transfers to Capital Projects Fund	-	(47,843)	-	-	(47,843)
Total Other Financing Sources (Uses)	(2,679,649)	(7,117,973)	(41,060)	(12,167)	(9,850,849)
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	-	3,906,787	(7,438)	(2,655)	3,896,694
Fund Balances - Beginning of Year	-	7,824,131	17,498	13,510	7,855,139
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ 11,730,918</u>	<u>\$ 10,060</u>	<u>\$ 10,855</u>	<u>\$ 11,751,833</u>

MONTGOMERY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS - HOUSING ACTIVITIES
 COMBINING BALANCE SHEET
 JUNE 30, 1999
 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	\$ 1,059,998	\$ 1,349,654	\$ 156,667	\$ 4,685,340	\$ 148,276	\$ 7,399,935
Cash	75	-	-	-	-	75
Receivables:						
Accounts	397	-	-	-	-	397
Mortgages	-	1,947,629	-	17,818,118	-	19,765,747
Due from component units	-	-	-	10,298,299	-	10,298,299
Prepays	1,175	-	-	-	-	1,175
Total Assets	\$ 1,061,645	\$ 3,297,283	\$ 156,667	\$ 32,801,757	\$ 148,276	\$ 37,465,628
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts/vouchers payable	\$ 6,250	\$ -	\$ 75	\$ -	\$ -	\$ 6,325
Accrued liabilities	107,487	-	4,746	-	-	112,233
Due to other funds	24,245	-	1,034	-	-	25,279
Due to other governments	-	-	-	-	-	-
Deferred revenue	397	-	-	3,429,725	-	3,430,122
Total Liabilities	138,379	-	5,855	3,429,725	-	3,573,959
Fund Balances:						
Reserved for encumbrances	35,021	-	-	-	-	35,021
Reserved for receivables	-	1,947,629	-	24,686,692	-	26,634,321
Reserved for prepaids	1,175	-	-	-	-	1,175
Total Reserved	36,196	1,947,629	-	24,686,692	-	26,670,517
Unreserved:						
Designated for subsequent years' expenditures	361,350	1,092,473	52,290	1,999,961	148,276	3,654,350
Designated for transfers to Capital Projects Fund	-	257,181	-	2,685,379	-	2,942,560
Undesignated	525,720	-	98,522	-	-	624,242
Total Unreserved	887,070	1,349,654	150,812	4,685,340	148,276	7,221,152
Total Fund Balances	923,266	3,297,283	150,812	29,372,032	148,276	33,891,669
Total Liabilities and Fund Balances	\$ 1,061,645	\$ 3,297,283	\$ 156,667	\$ 32,801,757	\$ 148,276	\$ 37,465,628

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, 1999
Exhibit C-8

	Landlord Tenant Affairs	Rehabilitation Loan	Common Ownership Communities	Housing Initiative	New Home Warranty Security	Totals
Revenues:						
Licenses and permits	\$ 2,460,117	\$ -	\$ -	\$ -	\$ -	\$ 2,460,117
Charges for services	-	-	153,924	261,438	16,000	431,362
Fines and forfeitures	30,637	-	-	-	-	30,637
Investment income	96,821	121,479	10,394	464,425	7,364	700,483
Miscellaneous	39,857	-	689	178,802	-	219,348
Total Revenues	<u>2,627,432</u>	<u>121,479</u>	<u>165,007</u>	<u>904,665</u>	<u>23,364</u>	<u>3,841,947</u>
Expenditures:						
Public safety	<u>2,175,016</u>	<u>-</u>	<u>112,976</u>	<u>1,087,228</u>	<u>19,775</u>	<u>3,394,995</u>
Total Expenditures	<u>2,175,016</u>	<u>-</u>	<u>112,976</u>	<u>1,087,228</u>	<u>19,775</u>	<u>3,394,995</u>
Excess of Revenues over (under) Expenditures	<u>452,416</u>	<u>121,479</u>	<u>52,031</u>	<u>(182,563)</u>	<u>3,589</u>	<u>446,952</u>
Other Financing Sources (Uses):						
Operating Transfers In (Out):						
Transfers from Capital Projects Fund	-	-	-	2,395,888	-	2,395,888
Transfers to General Fund	(228,460)	-	(14,740)	-	-	(243,200)
Transfers to Capital Projects Fund	-	(3,043)	-	-	-	(3,043)
Sale of property	-	-	-	792,734	-	792,734
Total Other Financing Sources (Uses)	<u>(228,460)</u>	<u>(3,043)</u>	<u>(14,740)</u>	<u>3,188,622</u>	<u>-</u>	<u>2,942,379</u>
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	<u>223,956</u>	<u>118,436</u>	<u>37,291</u>	<u>3,006,059</u>	<u>3,589</u>	<u>3,389,331</u>
Fund Balances - Beginning of Year	<u>699,310</u>	<u>3,178,847</u>	<u>113,521</u>	<u>26,365,973</u>	<u>144,687</u>	<u>30,502,338</u>
Fund Balances - End of Year	<u>\$ 923,266</u>	<u>\$ 3,297,283</u>	<u>\$ 150,812</u>	<u>\$ 29,372,032</u>	<u>\$ 148,276</u>	<u>\$ 33,891,669</u>

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, 1999
Exhibit C-9

	Prior Year Encumbrances Budget	Current Year Budget	Total Budget	Actual	Variance Favorable (Unfavorable)
Revenues:					
Taxes - property	\$ -	\$ 17,098,130	\$ 17,098,130	\$ 17,123,413	\$ 25,283
Charges for services - activity fees	-	6,353,840	6,353,840	5,903,862	(449,978)
Investment income	-	355,000	355,000	434,811	79,811
Miscellaneous	-	-	-	61,179	61,179
Total Revenues	<u>-</u>	<u>23,806,970</u>	<u>23,806,970</u>	<u>23,523,265</u>	<u>(283,705)</u>
Expenditures:					
Personnel costs	-	12,825,910	12,825,910	12,825,820	90
Operating	102,712	6,184,809	6,287,521	6,286,989	532
Total Expenditures	<u>102,712</u>	<u>19,010,719</u>	<u>19,113,431</u>	<u>19,112,809</u>	<u>622</u>
Excess of Revenues over (under) Expenditures	<u>(102,712)</u>	<u>4,796,251</u>	<u>4,693,539</u>	<u>4,410,456</u>	<u>(283,083)</u>
Other Financing Sources (Uses):					
Operating Transfers In (Out):					
From General Fund	-	669,480	669,480	669,480	-
To General Fund	-	(1,500,160)	(1,500,160)	(1,500,160)	-
To Debt Service Fund	-	(3,764,301)	(3,764,301)	(3,726,244)	38,057
To Capital Projects Fund	-	(68,934)	(68,934)	-	68,934
Total Other Financing Sources (Uses)	<u>-</u>	<u>(4,663,915)</u>	<u>(4,663,915)</u>	<u>(4,556,924)</u>	<u>106,991</u>
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	(102,712)	132,336	29,624	(146,468)	(176,092)
Fund Balance - Beginning of Year	102,712	1,216,806	1,319,518	1,319,518	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ 1,349,142</u>	<u>\$ 1,349,142</u>	<u>\$ 1,173,050</u>	<u>\$ (176,092)</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, 1999
Exhibit C-10

	Prior Year Encumbrances Budget	Current Year Budget	Total Budget	Actual	Variance Favorable (Unfavorable)
Revenues:					
Taxes - property	\$ -	\$ 268,690	\$ 268,690	\$ 258,589	\$ (10,101)
Charges for services - maintenance fees	-	80,000	80,000	79,095	(905)
Investment income	-	6,000	6,000	4,087	(1,913)
Miscellaneous	-	-	-	11,272	11,272
Total Revenues	<u>-</u>	<u>354,690</u>	<u>354,690</u>	<u>353,043</u>	<u>(1,647)</u>
Expenditures:					
Personnel costs	-	17,670	17,670	17,601	69
Operating	-	1,470,060	1,470,060	1,463,319	6,741
Total Expenditures	<u>-</u>	<u>1,487,730</u>	<u>1,487,730</u>	<u>1,480,920</u>	<u>6,810</u>
Excess of Revenues over (under) Expenditures	<u>-</u>	<u>(1,133,040)</u>	<u>(1,133,040)</u>	<u>(1,127,877)</u>	<u>5,163</u>
Other Financing Sources (Uses):					
Operating Transfers In (Out):					
From Enterprise Funds	-	1,140,000	1,140,000	1,140,000	-
To General Fund	-	(1,970)	(1,970)	(1,970)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>1,138,030</u>	<u>1,138,030</u>	<u>1,138,030</u>	<u>-</u>
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	-	4,990	4,990	10,153	5,163
Fund Balance - Beginning of Year	<u>-</u>	<u>107,672</u>	<u>107,672</u>	<u>107,672</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ 112,662</u>	<u>\$ 112,662</u>	<u>\$ 117,825</u>	<u>\$ 5,163</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, 1999
Exhibit C-11

	Prior Year Encumbrances Budget	Current Year Budget	Total Budget	Actual	Variance Favorable (Unfavorable)
Revenues:					
Taxes - property	\$ -	\$ 384,910	\$ 384,910	\$ 347,010	\$ (37,900)
Charges for services - maintenance fees	-	78,790	78,790	60,299	(18,491)
Investment income	-	10,000	10,000	31,357	21,357
Miscellaneous	-	-	-	6,197	6,197
Total Revenues	<u>-</u>	<u>473,700</u>	<u>473,700</u>	<u>444,863</u>	<u>(28,837)</u>
Expenditures:					
Personnel costs	-	527,450	527,450	462,982	64,468
Operating	211,544	950,270	1,161,814	1,003,098	158,716
Capital outlay	35,073	-	35,073	35,073	-
Total Expenditures	<u>246,617</u>	<u>1,477,720</u>	<u>1,724,337</u>	<u>1,501,153</u>	<u>223,184</u>
Excess of Revenues over (under) Expenditures	<u>(246,617)</u>	<u>(1,004,020)</u>	<u>(1,250,637)</u>	<u>(1,056,290)</u>	<u>194,347</u>
Other Financing Sources (Uses):					
Operating Transfers In (Out):					
From General Fund	-	716,000	716,000	716,000	-
From Enterprise Funds	-	350,000	350,000	350,000	-
To General Fund	-	(60,970)	(60,970)	(60,970)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>1,005,030</u>	<u>1,005,030</u>	<u>1,005,030</u>	<u>-</u>
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	(246,617)	1,010	(245,607)	(51,260)	194,347
Fund Balance - Beginning of Year	<u>246,617</u>	<u>96,049</u>	<u>342,666</u>	<u>342,666</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ 97,059</u>	<u>\$ 97,059</u>	<u>\$ 291,406</u>	<u>\$ 194,347</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, 1999
Exhibit C-12

	Prior Year Encumbrances Budget	Current Year Budget	Total Budget	Actual	Variance Favorable (Unfavorable)
Revenues:					
Taxes - property	\$ -	\$ 66,380	\$ 66,380	\$ 70,619	\$ 4,239
Investment income	-	8,000	8,000	14,868	6,868
Miscellaneous	-	2,921	2,921	12,077	9,156
Total Revenues	<u>-</u>	<u>77,301</u>	<u>77,301</u>	<u>97,564</u>	<u>20,263</u>
Expenditures:					
Personnel costs	-	61,480	61,480	61,471	9
Operating	33,810	356,221	390,031	389,945	86
Total Expenditures	<u>33,810</u>	<u>417,701</u>	<u>451,511</u>	<u>451,416</u>	<u>95</u>
Excess of Revenues over (under) Expenditures	<u>(33,810)</u>	<u>(340,400)</u>	<u>(374,210)</u>	<u>(353,852)</u>	<u>20,358</u>
Other Financing Sources (Uses):					
Operating Transfers In (Out):					
From Enterprise Funds	-	529,000	529,000	529,000	-
To General Fund	-	(7,060)	(7,060)	(7,060)	-
To Capital Projects Fund	-	(350,000)	(350,000)	(12,950)	337,050
Total Other Financing Sources (Uses)	<u>-</u>	<u>171,940</u>	<u>171,940</u>	<u>508,990</u>	<u>337,050</u>
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	<u>(33,810)</u>	<u>(168,460)</u>	<u>(202,270)</u>	<u>155,138</u>	<u>357,408</u>
Fund Balance - Beginning of Year	<u>33,810</u>	<u>181,551</u>	<u>215,361</u>	<u>215,361</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ 13,091</u>	<u>\$ 13,091</u>	<u>\$ 370,499</u>	<u>\$ 357,408</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, 1999
Exhibit C-13

	Prior Year Encumbrances Budget	Current Year Budget	Total Budget	Actual	Variance Favorable (Unfavorable)
Revenues:					
Intergovernmental	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000
Pooled investment income	-	90,000	90,000	101,295	11,295
Other interest income	-	78,400	78,400	40,336	(38,064)
Total Revenues	-	168,400	168,400	216,631	48,231
Expenditures - Operating	-	3,669,816	3,669,816	1,702,000	1,967,816
Excess of Revenues over (under) Expenditures	-	(3,501,416)	(3,501,416)	(1,485,369)	2,016,047
Other Financing Sources (Uses):					
Operating Transfers In (Out):					
From General Fund	-	2,250,000	2,250,000	2,250,000	-
To Debt Service Fund	-	(82,770)	(82,770)	(82,770)	-
Loan repayments	-	-	-	59,636	59,636
Loan proceeds	-	1,800,000	1,800,000	1,800,000	-
Loan disbursements	-	(1,800,000)	(1,800,000)	(1,800,000)	-
Total Other Financing Sources (Uses)	-	2,167,230	2,167,230	2,226,866	59,636
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	-	(1,334,186)	(1,334,186)	741,497	2,075,683
Fund Balance - Beginning of Year	-	1,334,186	1,334,186	1,334,186	-
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ 2,075,683	\$ 2,075,683

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, 1999
Exhibit C-14

	Prior Year Encumbrances Budget	Current Year Budget	Total Budget	Actual	Variance Favorable (Unfavorable)
Revenues - Investment income	\$ -	\$ 3,065,540	\$ 3,065,540	\$ 2,969,653	\$ (95,887)
Expenditures	-	-	-	-	-
Excess of Revenues over (under) Expenditures	-	3,065,540	3,065,540	2,969,653	(95,887)
Other Financing Sources (Uses):					
Operating Transfers In (Out):					
From General Fund	-	-	-	5,471,763	5,471,763
To Debt Service Fund	-	(2,969,653)	(2,969,653)	(2,969,653)	-
Total Other Financing Sources (Uses)	-	(2,969,653)	(2,969,653)	2,502,110	5,471,763
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	-	95,887	95,887	5,471,763	5,375,876
Fund Balance - Beginning of Year	-	56,769,210	56,769,210	56,769,210	-
Fund Balance - End of Year	\$ -	\$ 56,865,097	\$ 56,865,097	\$ 62,240,973	\$ 5,375,876

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, 1999
Exhibit C-15

	Prior Year Encumbrances Budget	Current Year Budget	Total Budget	Actual	Variance Favorable (Unfavorable)
Revenues:					
Taxes - property	\$ -	\$ 2,686,550	\$ 2,686,550	\$ 2,679,649	\$ (6,901)
Expenditures	-	-	-	-	-
Excess of Revenues over Expenditures	-	2,686,550	2,686,550	2,679,649	(6,901)
Other Financing Sources (Uses):					
Operating transfers to General Fund	-	(2,686,550)	(2,686,550)	(2,679,649)	6,901
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, 1999
Exhibit C-16

	Prior Year Encumbrances Budget	Current Year Budget	Total Budget	Actual	Variance Favorable (Unfavorable)
Revenues:					
Taxes:					
Property	\$ -	\$32,143,950	\$32,143,950	\$32,011,905	\$ (132,045)
Licenses and permits	-	221,300	221,300	235,281	13,981
Intergovernmental:					
Federal aid	-	1,808,250	1,808,250	-	(1,808,250)
State aid	-	65,835,860	65,835,860	66,867,733	1,031,873
Total Intergovernmental	-	67,644,110	67,644,110	66,867,733	(776,377)
Charges for Services:					
Fare receipts	-	9,048,330	9,048,330	10,003,213	954,883
Parking fees	-	1,358,700	1,358,700	1,291,340	(67,360)
Total Charges for Services	-	10,407,030	10,407,030	11,294,553	887,523
Fines and forfeitures	-	87,000	87,000	135,838	48,838
Investment Income - pooled	-	700,000	700,000	666,645	(33,355)
Miscellaneous	-	-	-	69,413	69,413
Total Revenues	-	111,203,390	111,203,390	111,281,368	77,978
Expenditures:					
Division of Transit Services:					
Personnel costs	-	23,712,800	23,712,800	23,711,847	953
Operating	729,140	26,466,445	27,195,585	26,689,676	505,909
Capital outlay	21,488	3,512,105	3,533,593	3,533,593	-
Total Division of Transit Services	750,628	53,691,350	54,441,978	53,935,116	506,862
WMATA Subsidies:					
Metrobus operating	-	23,036,440	23,036,440	23,036,435	5
Metrorail operating	-	20,542,480	20,542,480	20,542,480	-
WMATA revenue bonds	-	4,867,460	4,867,460	4,867,449	11
WMATA construction management	-	486,120	486,120	486,112	8
WMATA ADA subsidy	-	1,814,260	1,814,260	1,814,256	4
Total WMATA Subsidies	-	50,746,760	50,746,760	50,746,732	28
Washington Suburban Transit Commission:					
Operating contribution	-	43,730	43,730	43,725	5
Total Expenditures	750,628	104,481,840	105,232,468	104,725,573	506,895
Excess of Revenues over (under) Expenditures	(750,628)	6,721,550	5,970,922	6,555,795	584,873
Other Financing Sources (Uses):					
Operating Transfers In (Out):					
From General Fund	-	639,400	639,400	639,400	-
From Enterprise Funds	-	1,302,220	1,302,220	1,261,537	(40,683)
To General Fund	-	(2,695,290)	(2,695,290)	(2,695,290)	-
To Debt Service Fund	-	(6,275,780)	(6,275,780)	(6,275,777)	3
To Capital Projects Fund	-	(4,349,427)	(4,349,427)	(47,843)	4,301,584
Total Other Financing Sources (Uses)	-	(11,378,877)	(11,378,877)	(7,117,973)	4,260,904
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	(750,628)	(4,657,327)	(5,407,955)	(562,178)	4,845,777
Fund Balance - Beginning of Year	750,628	6,659,729	7,410,357	7,410,357	-
Fund Balance - End of Year	\$ -	\$ 2,002,402	\$ 2,002,402	\$ 6,848,179	\$ 4,845,777

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, 1999
Exhibit C-17

	Prior Year Encumbrances Budget	Current Year Budget	Total Budget	Actual	Variance Favorable (Unfavorable)
Revenues:					
Taxes - property	\$ -	\$ 31,680	\$ 31,680	\$ 31,685	\$ 5
Investment income	-	900	900	1,937	1,037
Total Revenues	-	32,580	32,580	33,622	1,042
Expenditures	-	-	-	-	-
Excess of Revenues over (under) Expenditures	-	32,580	32,580	33,622	1,042
Other Financing Sources (Uses):					
Operating transfers to Debt Service Fund	-	(41,060)	(41,060)	(41,060)	-
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	-	(8,480)	(8,480)	(7,438)	1,042
Fund Balance - Beginning of Year	-	17,498	17,498	17,498	-
Fund Balance - End of Year	\$ -	\$ 9,018	\$ 9,018	\$ 10,060	\$ 1,042

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, 1999
Exhibit C-18

	Prior Year Encumbrances Budget	Current Year Budget	Total Budget	Actual	Variance Favorable (Unfavorable)
Revenues:					
Taxes - property	\$ -	\$ 8,320	\$ 8,320	\$ 8,278	\$ (42)
Investment income	-	690	690	1,234	544
Total Revenues	-	9,010	9,010	9,512	502
Expenditures	-	-	-	-	-
Excess of Revenues over (under) Expenditures	-	9,010	9,010	9,512	502
Other Financing Sources (Uses):					
Operating transfers to Debt Service Fund	-	(12,170)	(12,170)	(12,167)	3
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	-	(3,160)	(3,160)	(2,655)	505
Fund Balance - Beginning of Year	-	13,510	13,510	13,510	-
Fund Balance - End of Year	\$ -	\$ 10,350	\$ 10,350	\$ 10,855	\$ 505

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, 1999
Exhibit C-19

	Prior Year Encumbrances Budget	Current Year Budget	Total Budget	Actual	Variance Favorable (Unfavorable)
Revenues:					
Licenses and permits	\$ -	\$ 2,444,650	\$2,444,650	\$ 2,460,117	\$ 15,467
Fines and forfeitures	-	-	-	30,637	30,637
Investment income	-	80,000	80,000	96,821	16,821
Miscellaneous	-	20,000	20,000	40,334	20,334
Total Revenues	-	2,544,650	2,544,650	2,627,909	83,259
Expenditures:					
Personnel costs	-	1,972,240	1,972,240	1,923,036	49,204
Operating	12,275	274,770	287,045	287,001	44
Total Expenditures	12,275	2,247,010	2,259,285	2,210,037	49,248
Excess of Revenues over (under) Expenditures	(12,275)	297,640	285,365	417,872	132,507
Other Financing Sources (Uses):					
Operating transfers to General Fund	-	(228,460)	(228,460)	(228,460)	-
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	(12,275)	69,180	56,905	189,412	132,507
Fund Balance - Beginning of Year	12,275	685,558	697,833	697,833	-
Fund Balance - End of Year	\$ -	\$ 754,738	\$ 754,738	\$ 887,245	\$ 132,507

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, 1999
Exhibit C-20

	Prior Year Encumbrances Budget	Current Year Budget	Total Budget	Actual	Variance Favorable (Unfavorable)
Revenues - Investment income:					
Pooled investment income	\$ -	\$ -	\$ -	\$ 75,434	\$ 75,434
Other interest income	-	-	-	46,045	46,045
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>121,479</u>	<u>121,479</u>
Expenditures - Operating	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>121,479</u>	<u>121,479</u>
Other Financing Sources (Uses):					
Operating transfers to Capital Projects Fund	-	(590,667)	(590,667)	(333,486)	257,181
Loan repayments	-	-	-	126,957	126,957
Mortgage loans	-	(920,134)	(920,134)	(12,972)	907,162
Total Other Financing Sources (Uses)	<u>-</u>	<u>(1,510,801)</u>	<u>(1,510,801)</u>	<u>(219,501)</u>	<u>1,291,300</u>
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	<u>-</u>	<u>(1,510,801)</u>	<u>(1,510,801)</u>	<u>(98,022)</u>	<u>1,412,779</u>
Fund Balance - Beginning of Year	<u>-</u>	<u>1,510,801</u>	<u>1,510,801</u>	<u>1,510,801</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,412,779</u>	<u>\$ 1,412,779</u>

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, 1999
Exhibit C-21

	Prior Year Encumbrances Budget	Current Year Budget	Total Budget	Actual	Variance Favorable (Unfavorable)
Revenues:					
Charges for services	\$ -	\$ 146,500	\$ 146,500	\$ 153,924	\$ 7,424
Investment income	-	5,000	5,000	10,394	5,394
Miscellaneous	-	2,000	2,000	1,166	(834)
Total Revenues	-	153,500	153,500	165,484	11,984
Expenditures:					
Personnel costs	-	127,470	127,470	96,896	30,574
Operating	2,625	18,800	21,425	16,080	5,345
Total Expenditures	2,625	146,270	148,895	112,976	35,919
Excess of Revenues over (under) Expenditures	(2,625)	7,230	4,605	52,508	47,903
Other Financing Sources (Uses):					
Operating transfers to General Fund	-	(14,740)	(14,740)	(14,740)	-
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	(2,625)	(7,510)	(10,135)	37,768	47,903
Fund Balance - Beginning of Year	2,625	110,419	113,044	113,044	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ 102,909</u>	<u>\$ 102,909</u>	<u>\$ 150,812</u>	<u>\$ 47,903</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, 1999
Exhibit C-22

	Prior Year Encumbrances Budget	Current Year Budget	Total Budget	Actual	Variance Favorable (Unfavorable)
Revenues:					
Charges for services	\$ -	\$ -	\$ -	\$ 261,438	\$ 261,438
Investment Income:					
Pooled investment income	-	-	-	176,588	176,588
Other interest income	-	-	-	287,837	287,837
Total Investment Income	-	-	-	464,425	464,425
Miscellaneous:					
Property rentals, MPDU and other contributions	-	-	-	175,102	175,102
Total Miscellaneous	-	-	-	175,102	175,102
Total Revenues	-	-	-	900,965	900,965
Expenditures	-	-	-	-	-
Excess of Revenues over (under) Expenditures	-	-	-	900,965	900,965
Other Financing Sources (Uses):					
Operating transfers to Capital Projects Fund	-	(3,106,742)	(3,106,742)	(421,363)	2,685,379
Mortgage repayment	-	-	-	727,359	727,359
Sale of property	-	-	-	792,734	792,734
Total Other Financing Sources (Uses)	-	(3,106,742)	(3,106,742)	1,098,730	4,205,472
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	-	(3,106,742)	(3,106,742)	1,999,695	5,106,437
Fund Balance - Beginning of Year	-	2,674,398	2,674,398	2,674,398	-
Fund Balance (Deficit) - End of Year	\$ -	\$ (432,344)	\$ (432,344)	\$ 4,674,093	\$ 5,106,437

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, 1999
Exhibit C-23

	Prior Year Encumbrances Budget	Current Year Budget	Total Budget	Actual	Variance Favorable (Unfavorable)
Revenues:					
Charges for services	\$ -	\$ -	\$ -	\$ 16,000	\$ 16,000
Investment income	-	-	-	7,364	7,364
Total Revenues	-	-	-	23,364	23,364
Expenditures - Operating	-	144,687	144,687	19,775	124,912
Total Expenditures	-	144,687	144,687	19,775	124,912
Excess of Revenues over (under) Expenditures	-	(144,687)	(144,687)	3,589	148,276
Fund Balance - Beginning of Year	-	144,687	144,687	144,687	-
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ 148,276	\$ 148,276

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, 1999
Exhibit C-24

	Prior Year Encumbrances Budget	Current Year Budget	Total Budget	Actual	Variance Favorable (Unfavorable)
Revenues:					
Charges for services	\$ -	\$ 10,851,000	\$ 10,851,000	\$ 10,580,884	\$ (270,116)
Investment income	-	350,000	350,000	542,307	192,307
Miscellaneous	-	-	-	435,693	435,693
Total Revenues	<u>-</u>	<u>11,201,000</u>	<u>11,201,000</u>	<u>11,558,884</u>	<u>357,884</u>
Expenditures:					
Personnel costs	-	402,260	402,260	402,208	52
Operating	311,653	4,792,200	5,103,853	5,099,756	4,097
Capital outlay	-	300,000	300,000	299,447	553
Total Expenditures	<u>311,653</u>	<u>5,494,460</u>	<u>5,806,113</u>	<u>5,801,411</u>	<u>4,702</u>
Excess of Revenues over (under) Expenditures	<u>(311,653)</u>	<u>5,706,540</u>	<u>5,394,887</u>	<u>5,757,473</u>	<u>362,586</u>
Other Financing Sources (Uses):					
Operating transfers to General Fund	-	(1,902,720)	(1,902,720)	(1,902,720)	-
Operating transfers to Capital Projects Fund	-	(112,463)	(112,463)	(92,192)	20,271
Total Other Financing Sources (Uses)	<u>-</u>	<u>(2,015,183)</u>	<u>(2,015,183)</u>	<u>(1,994,912)</u>	<u>20,271</u>
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	<u>(311,653)</u>	<u>3,691,357</u>	<u>3,379,704</u>	<u>3,762,561</u>	<u>382,857</u>
Fund Balance - Beginning of Year	<u>311,653</u>	<u>9,527,873</u>	<u>9,839,526</u>	<u>9,839,526</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ 13,219,230</u>	<u>\$ 13,219,230</u>	<u>\$ 13,602,087</u>	<u>\$ 382,857</u>

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, 1999
 Exhibit C-25

	Prior Year Encumbrances Budget	Current Year Budget	Total Budget	Actual	Variance Favorable (Unfavorable)
Revenues:					
Taxes - property	\$ -	\$ 82,880,980	\$ 82,880,980	\$ 82,528,558	\$ (352,422)
Licenses and permits	-	449,850	449,850	572,776	122,926
Intergovernmental	-	800,000	800,000	1,593,882	793,882
Charges for services	-	18,500	18,500	42,631	24,131
Investment income	-	1,400,000	1,400,000	1,258,208	(141,792)
Miscellaneous	-	-	-	36,761	36,761
Total Revenues	-	85,549,330	85,549,330	86,032,816	483,486
Expenditures:					
Personnel costs	-	71,768,045	71,768,045	69,951,137	1,816,908
Operating	873,754	13,316,657	14,190,411	14,152,079	38,332
Capital outlay	1,709,721	1,853,208	3,562,929	3,269,071	293,858
Total Expenditures	2,583,475	86,937,910	89,521,385	87,372,287	2,149,098
Excess of Revenues over (under) Expenditures	(2,583,475)	(1,388,580)	(3,972,055)	(1,339,471)	2,632,584
Other Financing Sources (Uses):					
Operating Transfers In (Out):					
To Special Revenue Funds	-	-	-	(302)	(302)
To Debt Service Fund	-	(1,671,450)	(1,671,450)	(1,671,445)	5
To Capital Projects Fund	-	(1,697,645)	(1,697,645)	(985,054)	712,591
Total Other Financing Sources (Uses)	-	(3,369,095)	(3,369,095)	(2,656,801)	712,294
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	(2,583,475)	(4,757,675)	(7,341,150)	(3,996,272)	3,344,878
Fund Balance - Beginning of Year	2,583,475	7,362,263	9,945,738	9,945,738	-
Fund Balance - End of Year	\$ -	\$ 2,604,588	\$ 2,604,588	\$ 5,949,466	\$ 3,344,878

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, 1999
Exhibit C-26

	Prior Year Encumbrances Budget	Current Year Budget	Total Budget	Actual	Variance Favorable (Unfavorable)
Revenues:					
Fines and forfeitures	\$ -	\$ -	\$ -	\$ 559,955	\$ 559,955
Investment income	-	-	-	45,874	45,874
Miscellaneous	-	-	-	8,209	8,209
Total Revenues	-	-	-	614,038	614,038
Expenditures:					
Operating	22,469	775,033	797,502	670,151	127,351
Total Expenditures	22,469	775,033	797,502	670,151	127,351
Excess of Revenues over (under) Expenditures	(22,469)	(775,033)	(797,502)	(56,113)	741,389
Other Financing Sources (Uses):					
Operating transfers to Debt Service Fund	-	(33,600)	(33,600)	(33,598)	2
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	(22,469)	(808,633)	(831,102)	(89,711)	741,391
Fund Balance - Beginning of Year	22,469	808,633	831,102	831,102	-
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ 741,391	\$ 741,391

MONTGOMERY COUNTY, MARYLAND
 CHILD DAY CARE FACILITY LOAN SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 1999
Exhibit C-27

	Prior Year Encumbrances Budget	Current Year Budget	Total Budget	Actual	Variance Favorable (Unfavorable)
Revenues - Pooled investment income	\$ -	\$ -	\$ -	\$ 10,746	\$ 10,746
Expenditures	-	-	-	-	-
Excess of Revenues over Expenditures	-	-	-	10,746	10,746
Other Financing Sources (Uses):					
Loan disbursements	-	(198,662)	(198,662)	-	198,662
Total Other Financing Sources (Uses)	-	(198,662)	(198,662)	-	198,662
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	-	(198,662)	(198,662)	10,746	209,408
Fund Balance - Beginning of Year	-	198,662	198,662	198,662	-
Equity Transfer Out	-	-	-	(209,408)	(209,408)
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

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, 1999
Exhibit C-28

	Prior Year Encumbrances Budget	Current Year Budget	Total Budget	Actual	Variance Favorable (Unfavorable)
Revenues:					
Intergovernmental:					
Federal grants	\$ 5,429,278	\$ 35,795,667	\$ 41,224,945	\$ 28,627,815	\$ (12,597,130)
State grants	542,457	56,685,391	57,227,848	38,936,883	(18,290,965)
Other Non-State and Non-Federal Reimbursements	-	20,400	20,400	22,947	2,547
Total Intergovernmental	5,971,735	92,501,458	98,473,193	67,587,645	(30,885,548)
Investment income:					
Pooled investment income	-	211,917	211,917	298,463	86,546
Other interest income	-	450,000	450,000	100,306	(349,694)
Total Investment Income	-	661,917	661,917	398,769	(263,148)
Miscellaneous	-	(194,384)	(194,384)	956,309	1,150,693
Total Revenues	5,971,735	92,968,991	98,940,726	68,942,723	(29,998,003)
Expenditures:					
General Government:					
Circuit Court:					
Personnel costs	-	753,557	753,557	450,463	303,094
Operating	-	670,143	670,143	502,514	167,629
Total Circuit Court	-	1,423,700	1,423,700	952,977	470,723
Office of State's Attorney:					
Personnel costs	-	182,311	182,311	93,405	88,906
Operating	34,160	47,386	81,546	70,161	11,385
Total Office of State's Attorney	34,160	229,697	263,857	163,566	100,291
Office of the County Executive:					
Personnel costs	-	137,213	137,213	86,791	50,422
Operating	-	33,899	33,899	32,638	1,261
Total Office of the County Executive	-	171,112	171,112	119,429	51,683
Commission for Women:					
Personnel costs	-	129,542	129,542	119,436	10,106
Operating	-	13,407	13,407	12,512	895
Total Commission for Women	-	142,949	142,949	131,948	11,001
Regional Services Center:					
Operating	-	42,000	42,000	8,000	34,000
Total Regional Services Center	-	42,000	42,000	8,000	34,000
Department of Economic Development:					
Personnel costs	-	32,722	32,722	32,494	228
Operating	-	50,748	50,748	50,748	-
Total Department of Economic Development	-	83,470	83,470	83,242	228
Total General Government	34,160	2,092,928	2,127,088	1,459,162	667,926
Public Safety:					
Department of Corrections and Rehabilitation:					
Personnel costs	-	834,081	834,081	821,947	12,134
Operating	38,830	219,689	258,519	120,450	138,069
Total Department of Corrections and Rehabilitation	38,830	1,053,770	1,092,600	942,397	150,203
Department of Fire/Rescue Services:					
Personnel costs	-	186,824	186,824	122,444	64,380
Operating	2,495	452,659	455,154	150,867	304,287
Capital outlay	-	102,470	102,470	-	102,470
Total Department of Fire/Rescue Services	2,495	741,953	744,448	273,311	471,137
Department of Police:					
Personnel costs	-	5,182,539	5,182,539	4,553,478	629,061
Operating	99,130	981,476	1,080,606	923,274	157,332
Total Department of Police	99,130	6,164,015	6,263,145	5,476,752	786,393
Office of the County Sheriff:					
Personnel costs	-	458,826	458,826	393,790	65,036
Operating	138	232,331	232,469	135,784	96,685
Total Office of the County Sheriff	138	691,157	691,295	529,574	161,721
Total Public Safety	140,593	8,650,895	8,791,488	7,222,034	1,569,454
Transportation:					
Department of Public Works and Transportation:					
Personnel costs	-	442,778	442,778	414,734	28,044
Operating	41,971	1,326,238	1,368,209	885,581	482,628
Capital outlay	3,450,000	2,032,000	5,482,000	5,482,000	-
Total Department of Public Works and Transportation	3,491,971	3,801,016	7,292,987	6,782,315	510,672
Total Transportation	3,491,971	3,801,016	7,292,987	6,782,315	510,672

(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, 1999
Exhibit C-28

	Prior Year Encumbrances Budget	Current Year Budget	Total Budget	Actual	Variance Favorable (Unfavorable)
Health and Human Services:					
Department of Health and Human Services:					
Personnel costs	\$ -	\$ 11,528,270	\$ 11,528,270	\$ 10,330,907	\$ 1,197,363
Operating	603,028	37,675,177	38,278,205	34,301,017	3,977,188
Capital Outlay	-	11,500	11,500	-	11,500
Total Department of Health and Human Services	603,028	49,214,947	49,817,975	44,631,924	5,186,051
Total Health and Human Services	603,028	49,214,947	49,817,975	44,631,924	5,186,051
Culture and Recreation:					
Department of Libraries:					
Personnel costs	-	56,948	56,948	22,687	34,261
Operating	16,781	56,393	73,174	52,855	20,319
Capital outlay	2,333	1,677	4,010	-	4,010
Total Department of Libraries	19,114	115,018	134,132	75,542	58,590
Department of Recreation:					
Personnel costs	-	28,597	28,597	27,562	1,035
Operating	-	29,650	29,650	25,940	3,710
Total Department of Recreation	-	58,247	58,247	53,502	4,745
Total Culture and Recreation	19,114	173,265	192,379	129,044	63,335
Housing:					
Department of Housing and Community Affairs:					
Personnel costs	-	2,194,467	2,194,467	1,298,187	896,280
Operating	2,018,483	14,390,009	16,408,492	9,559,577	6,848,915
Capital outlay	-	20,100	20,100	-	20,100
Total Department of Housing and Community Affairs	2,018,483	16,604,576	18,623,059	10,857,764	7,765,295
Total Housing	2,018,483	16,604,576	18,623,059	10,857,764	7,765,295
Environment:					
Department of Environmental Protection:					
Personnel costs	-	17,160	17,160	4,774	12,386
Operating	-	23,203	23,203	8,925	14,278
Total Department of Environmental Protection	-	40,363	40,363	13,699	26,664
Total Environment	-	40,363	40,363	13,699	26,664
Nondepartmental:					
Historical Activities:					
Operating	9,386	30,000	39,386	35,575	3,811
Future Grants:					
Operating	-	14,401,696	14,401,696	-	14,401,696
Total Nondepartmental	9,386	14,431,696	14,441,082	35,575	14,405,507
Total Expenditures	6,316,735	95,009,686	101,326,421	71,131,517	30,194,904
Excess of Revenues over (under) Expenditures	(345,000)	(2,040,695)	(2,385,695)	(2,188,794)	196,901
Other Financing Sources (Uses):					
Operating Transfers In:					
General Fund	-	2,003,980	2,003,980	1,843,492	(160,488)
Mass Transit	345,000	35,955	380,955	345,000	(35,955)
Fire and Rescue Fund	-	760	760	302	(458)
Total Operating Transfers In	345,000	2,040,695	2,385,695	2,188,794	(196,901)
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 relative to governmental funds.

MONTGOMERY COUNTY, MARYLAND
DEBT SERVICE FUND
BALANCE SHEET
JUNE 30, 1999
Exhibit D-1

	Totals
ASSETS	
Equity in pooled cash and investments	\$ 2,401,684
Cash with fiscal agents	23,450,476
Receivables:	
Property taxes	1,658
Special assessments	259,520
Total Receivables	<u>261,178</u>
 Total Assets	 <u><u>\$ 26,113,338</u></u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts/vouchers payable	\$ 55,201
Due to other funds	23,450,476
Deferred revenue	<u>2,607,661</u>
 Total Liabilities	 <u>26,113,338</u>
 Fund Balance	 <u>-</u>
 Total Liabilities and Fund Balance	 <u><u>\$ 26,113,338</u></u>

MONTGOMERY COUNTY, MARYLAND

DEBT SERVICE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

Exhibit D-2

	Totals
Revenues:	
Charges for Services - Special street assessments	\$ 93,934
Investment Income:	
Investment income	1,540,688
Other interest income	865,850
Total Investment Income	<u>2,406,538</u>
Miscellaneous	<u>150,000</u>
Total Revenues	<u>2,650,472</u>
Expenditures:	
General obligation bond principal retirement	84,727,525
General obligation bond interest	55,816,802
Bond anticipation note repayment	120,000,000
Bond anticipation note interest	5,671,593
Issuing costs	656,060
Long term purchase lease costs	28,400
Long term purchase leases	2,317,165
Other leases	1,250,000
Principal on long term note	46,975
Interest on long term note	35,795
Capital leases	319,454
Equipment purchase contracts	486,386
Total Expenditures	<u>271,356,155</u>
Excess of Revenues over (under) Expenditures	<u>(268,705,683)</u>
Other Financing Sources (Uses):	
Operating Transfers In (Out):	
From General Fund	136,484,729
From Recreation Special Revenue Fund	3,726,244
From Mass Transit Special Revenue Fund	6,275,777
From Bradley Noise Abatement District Special Revenue Fund	41,060
From Cabin John Noise Abatement District Special Revenue Fund	12,167
From Fire Tax District Special Revenue Fund	1,671,445
From Drug Enforcement Forfeitures Special Revenue Fund	33,598
From Economic Development Special Revenue Fund	82,770
From Revenue Stabilization Special Revenue Fund	2,969,653
To Capital Projects Fund	(2,969,653)
Proceeds of general obligation bonds	120,377,893
Total Other Financing Sources (Uses)	<u>268,705,683</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, 1999

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	\$ 93,934	\$ (26,066)
Investment Income:					
Pooled investment income	-	3,142,050	3,142,050	1,540,688	(1,601,362)
Other interest income	-	750,000	750,000	865,850	115,850
Total Investment Income	-	3,892,050	3,892,050	2,406,538	(1,485,512)
Miscellaneous	-	150,000	150,000	150,000	-
Total Revenues	-	4,162,050	4,162,050	2,650,472	(1,511,578)
Expenditures:					
Principal and Interest for General Obligation Bonds:					
General county	-	16,355,120	16,355,120	16,355,099	21
Roads and storm drainage	-	40,676,020	40,676,020	40,522,354	153,666
Parks and recreation	-	5,693,260	5,693,260	5,570,478	122,782
Public schools	-	64,344,150	64,344,150	64,112,793	231,357
Community college	-	3,744,170	3,744,170	3,710,379	33,791
Public housing	-	327,880	327,880	323,851	4,029
Recreation	-	2,025,470	2,025,470	1,989,841	35,629
Fire and rescue	-	1,662,600	1,662,600	1,653,128	9,472
Mass transit	-	6,259,450	6,259,450	6,253,177	6,273
Bradley noise abatement district	-	41,060	41,060	41,060	-
Cabin John noise abatement district	-	12,170	12,170	12,167	3
Issuing costs	-	900,950	900,950	656,060	244,890
Bond anticipation note interest	-	7,300,000	7,300,000	5,671,593	1,628,407
Capital leases	-	319,456	319,456	319,454	2
Equipment purchase leases	-	486,386	486,386	486,386	-
Principal and interest on long term note	-	82,770	82,770	82,770	-
Other leases	-	1,250,000	1,250,000	1,250,000	-
Long term leases:					
General Fund	-	628,850	628,850	628,843	7
Recreation	-	1,719,150	1,719,150	1,716,722	2,428
Total Expenditures	-	153,828,912	153,828,912	151,356,155	2,472,757
Excess of Revenues over (under) Expenditures	-	(149,666,862)	(149,666,862)	(148,705,683)	961,179
Other Financing Sources (Uses):					
Operating Transfers In (Out):					
From General Fund	-	137,785,731	137,785,731	136,484,729	(1,301,002)
From Mass Transit Special Revenue Fund	-	6,275,780	6,275,780	6,275,777	(3)
From Recreation Special Revenue Fund	-	3,764,301	3,764,301	3,726,244	(38,057)
From Fire Tax District Special Revenue Fund	-	1,671,450	1,671,450	1,671,445	(5)
From Bradley Noise Abatement District Special Revenue Fund	-	41,060	41,060	41,060	-
From Cabin John Noise Abatement District Special Revenue Fund	-	12,170	12,170	12,167	(3)
From Economic Development Special Revenue Fund	-	82,770	82,770	82,770	-
From Drug Enforcement Forfeitures Special Revenue Fund	-	33,600	33,600	33,598	(2)
From Revenue Stabilization Special Revenue Fund	-	2,969,653	2,969,653	2,969,653	-
To Capital Projects Fund	-	(2,969,653)	(2,969,653)	(2,969,653)	-
Premium on general obligation bonds	-	-	-	377,893	377,893
Total Other Financing Sources (Uses)	-	149,666,862	149,666,862	148,705,683	(961,179)
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, 1999
Exhibit E-1

	Totals
ASSETS	
Equity in pooled cash and investments	\$ 44,007,143
Accounts receivable	708,309
Due from other funds	750,000
Due from component units	6,140,834
Due from other governments	3,144,495
Inventory of supplies	<u>2,617,046</u>
Total Assets	<u>\$ 57,367,827</u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts/vouchers payable	\$ 7,734,340
Retainage payable	3,349,062
Accrued liabilities	513,671
Due to other funds	34,915,011
Due to other governments	1,089,097
Deferred revenue	<u>6,126,574</u>
Total Liabilities	<u>53,727,755</u>
Fund Balance:	
Reserved:	
Reserved for encumbrances	52,103,499
Reserved for receivables	6,140,834
Reserved for inventory of supplies	<u>2,617,046</u>
Total Reserved	<u>60,861,379</u>
Unreserved:	
Undesignated (Deficit)	<u>(57,221,307)</u>
Total Unreserved (Deficit)	<u>(57,221,307)</u>
Total Fund Balance	<u>3,640,072</u>
Total Liabilities and Fund Balance	<u>\$ 57,367,827</u>

MONTGOMERY COUNTY, MARYLAND

CAPITAL PROJECTS FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

Exhibit E-2

	Totals
Revenues:	
Impact tax	\$ 1,404,843
Intergovernmental	36,999,073
Charges for services	3,798,369
Investment income	16,472
Contributions	<u>3,063,074</u>
Total Revenues	45,281,831
Expenditures - Capital projects	<u>98,068,156</u>
Excess of Revenues over (under) Expenditures	<u>(52,786,325)</u>
Other Financing Sources (Uses):	
Operating transfers in	18,858,052
Operating transfers (out)	(2,395,888)
Operating transfers (out) - component unit	(31,750,000)
Sale of land	2,427,654
Proceeds of bond anticipation notes	<u>50,000,000</u>
Total Other Financing Sources (Uses)	<u>37,139,818</u>
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	(15,646,507)
Fund Balance - Beginning of Year	<u>19,286,579</u>
Fund Balance - End of Year	<u>\$ 3,640,072</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, 1999
Exhibit E-3

	Prior Year Encumbrances Budget	Current Year Budget	Total Budget	Actual	Variance Favorable (Unfavorable)
Revenues:					
Impact taxes	\$ -	\$ 16,758,502	\$ 16,758,502	\$ 1,404,843	\$ (15,353,659)
Intergovernmental	261,565	136,239,416	136,500,981	37,274,205	(99,226,776)
Charges for services	-	5,787,847	5,787,847	3,798,369	(1,989,478)
Investment income	-	-	-	16,472	16,472
Miscellaneous - contributions	-	19,456,680	19,456,680	3,063,074	(16,393,606)
Total Revenues	261,565	178,242,445	178,504,010	45,556,963	(132,947,047)
Expenditures - Capital projects	<u>49,755,660</u>	<u>425,363,395</u>	<u>475,119,055</u>	<u>153,594,480</u>	<u>321,524,575</u>
Excess of Revenues over (under) Expenditures	<u>(49,494,095)</u>	<u>(247,120,950)</u>	<u>(296,615,045)</u>	<u>(108,037,517)</u>	<u>188,577,528</u>
Other Financing Sources (Uses):					
Operating transfers in	-	61,289,912	61,289,912	22,005,746	(39,284,166)
Operating transfers (out)	-	-	-	(2,395,888)	(2,395,888)
Operating transfers in - component units	-	-	-	2,102,100	2,102,100
Sale of land	-	3,552,802	3,552,802	2,427,654	(1,125,148)
Proceeds of bond anticipation notes	-	-	-	18,250,000	18,250,000
Proceeds of general obligation bonds	-	273,176,940	273,176,940	-	(273,176,940)
Total Other Financing Sources (Uses)	-	338,019,654	338,019,654	42,389,612	(295,630,042)
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	<u>(49,494,095)</u>	<u>90,898,704</u>	<u>41,404,609</u>	<u>(65,647,905)</u>	<u>(107,052,514)</u>
Fund Balance (Deficit) - Beginning of Year	<u>49,494,095</u>	<u>(5,842,080)</u>	<u>43,652,015</u>	<u>43,652,015</u>	<u>-</u>
Fund Balance (Deficit) - End of Year	<u>\$ -</u>	<u>\$ 85,056,624</u>	<u>\$ 85,056,624</u>	<u>\$ (21,995,890)</u>	<u>\$ (107,052,514)</u>

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-three 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 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, 1999
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	\$ 2,491,360	\$ 45,392,900	\$ 1,787,825	\$ 11,758,529	\$ 4,927,329
Cash	29,775	1,200	-	-	50
Property taxes receivable	-	-	-	-	-
Accounts receivable	1,540,306	6,838,519	26,262	-	931
Parking violations receivable	-	-	-	-	-
Due from component units	-	69,637	-	-	-
Due from other governments	-	2,714,810	-	-	6,590
Due from other funds	-	-	-	-	-
Inventory of supplies	20,481,531	-	-	-	-
Prepays	221,460	988	445	-	280
Other assets	121,972	-	-	-	-
Total Current Assets	<u>24,886,404</u>	<u>55,018,054</u>	<u>1,814,532</u>	<u>11,758,529</u>	<u>4,935,180</u>
Unamortized bond costs	-	1,204,252	-	-	-
Restricted Assets:					
Equity in pooled cash and investments	-	24,154,686	-	-	-
Investments	-	4,325,060	-	-	-
Total Restricted Assets	<u>-</u>	<u>28,479,746</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fixed Assets at Cost:					
Land, improved and unimproved	481,430	17,834,755	-	-	-
Buildings	7,404,702	22,675,320	-	-	-
Furniture, fixtures, equipment, and machinery	7,330,054	6,341,297	22,798	1,763,670	223,429
Other fixed assets	-	68,932,079	12,060	-	-
Construction in progress	-	-	-	-	-
Subtotal	<u>15,216,186</u>	<u>115,783,451</u>	<u>34,858</u>	<u>1,763,670</u>	<u>223,429</u>
Less: Accumulated depreciation and amortization	<u>9,053,858</u>	<u>79,148,696</u>	<u>34,858</u>	<u>585,954</u>	<u>186,134</u>
Net Fixed Assets	<u>6,162,328</u>	<u>36,634,755</u>	<u>-</u>	<u>1,177,716</u>	<u>37,295</u>
Total Assets	<u>\$ 31,048,732</u>	<u>\$ 121,336,807</u>	<u>\$ 1,814,532</u>	<u>\$ 12,936,245</u>	<u>\$ 4,972,475</u>
LIABILITIES AND EQUITIES					
Current Liabilities:					
Accounts/vouchers payable	\$ 10,433,863	\$ 5,167,239	\$ 330,723	\$ 157,613	\$ 36,011
Interest payable	-	228,964	-	11,302	-
Retainage payable	41,632	426,301	-	-	-
Accrued liabilities	1,777,605	1,434,068	119,304	6,812,224	117,591
Current portion of long-term obligations payable:					
General obligation bonds payable	-	369,235	-	-	-
Revenue bonds payable	-	1,972,917	-	-	-
Landfill closure costs	-	8,000,000	-	-	-
Equipment purchase contracts payable	-	3,981	-	386,758	-
Due to other funds	171,555	54,074	9,190	145,972	11,723
Due to component units	-	2,450	-	-	286,307
Due to other governments	296,630	1,119,811	-	-	-
Total Current Liabilities	<u>12,721,285</u>	<u>18,779,040</u>	<u>459,217</u>	<u>7,513,869</u>	<u>451,632</u>
Long-Term Liabilities:					
General obligation bonds payable	-	461,931	-	-	-
Revenue bonds payable	-	38,159,761	-	-	-
Landfill closure costs	-	25,265,900	-	-	-
Equipment purchase contracts	-	16,818	-	1,179,331	-
Total Long-Term Liabilities	<u>-</u>	<u>63,904,410</u>	<u>-</u>	<u>1,179,331</u>	<u>-</u>
Total Liabilities	<u>12,721,285</u>	<u>82,683,450</u>	<u>459,217</u>	<u>8,693,200</u>	<u>451,632</u>
Equities:					
Contributed capital	861,657	-	-	-	4,981
Retained Earnings:					
Reserved for purchase/construction commitments	5,268	25,525,048	-	-	-
Unreserved	17,460,522	13,128,309	1,355,315	4,243,045	4,515,862
Total Retained Earnings	<u>17,465,790</u>	<u>38,653,357</u>	<u>1,355,315</u>	<u>4,243,045</u>	<u>4,515,862</u>
Total Equities	<u>18,327,447</u>	<u>38,653,357</u>	<u>1,355,315</u>	<u>4,243,045</u>	<u>4,520,843</u>
Total Liabilities and Equities	<u>\$ 31,048,732</u>	<u>\$ 121,336,807</u>	<u>\$ 1,814,532</u>	<u>\$ 12,936,245</u>	<u>\$ 4,972,475</u>

Silver Spring Parking	Bethesda Parking	Wheaton Parking	Montgomery Hills Parking	Totals
\$ 379,651	\$ 10,792,245	\$ 8,011,896	\$ 618,544	\$ 86,160,279
150	-	-	-	31,175
1,017,998	500,384	53,742	8,638	1,580,762
4,468	1,945	805	370	8,413,606
1,311,194	999,259	214,701	21,658	2,546,812
-	-	-	-	69,637
-	-	-	-	2,721,400
3,106,570	-	-	-	3,106,570
-	-	-	-	20,481,531
1,691	1,412	225	34	226,535
-	-	-	-	121,972
<u>5,821,722</u>	<u>12,295,245</u>	<u>8,281,369</u>	<u>649,244</u>	<u>125,460,279</u>
<u>351,194</u>	<u>408,891</u>	<u>-</u>	<u>-</u>	<u>1,964,337</u>
2,588,691	2,477,272	-	-	29,220,649
-	-	-	-	4,325,060
<u>2,588,691</u>	<u>2,477,272</u>	<u>-</u>	<u>-</u>	<u>33,545,709</u>
8,151,455	17,024,191	546,396	20,986	44,059,213
38,808,746	46,699,129	4,329,980	-	119,917,877
42,517	17,429	8,591	-	15,749,785
7,669,859	12,861,443	1,417,648	438,097	91,331,186
4,256,962	-	-	-	4,256,962
<u>58,929,539</u>	<u>76,602,192</u>	<u>6,302,615</u>	<u>459,083</u>	<u>275,315,023</u>
<u>16,719,566</u>	<u>21,854,490</u>	<u>1,470,663</u>	<u>438,097</u>	<u>129,492,316</u>
<u>42,209,973</u>	<u>54,747,702</u>	<u>4,831,952</u>	<u>20,986</u>	<u>145,822,707</u>
<u>\$50,971,580</u>	<u>\$ 69,929,110</u>	<u>\$13,113,321</u>	<u>\$ 670,230</u>	<u>\$ 306,793,032</u>
\$ 230,556	\$ 374,148	\$ 46,169	\$ 1,645	\$ 16,777,967
87,590	108,421	-	-	436,277
232,517	148,670	-	-	849,120
182,639	146,086	27,138	3,158	10,619,813
180,000	440,000	-	-	989,235
1,474,091	1,578,159	-	-	5,025,167
-	-	-	-	8,000,000
-	-	-	-	390,739
24,254	11,291	2,646	279	430,984
-	11,233	-	-	299,990
55,541	-	-	-	1,471,982
<u>2,467,188</u>	<u>2,818,008</u>	<u>75,953</u>	<u>5,082</u>	<u>45,291,274</u>
300,000	750,000	-	-	1,511,931
14,870,402	17,389,628	-	-	70,419,791
-	-	-	-	25,265,900
-	-	-	-	1,196,149
<u>15,170,402</u>	<u>18,139,628</u>	<u>-</u>	<u>-</u>	<u>98,393,771</u>
<u>17,637,590</u>	<u>20,957,636</u>	<u>75,953</u>	<u>5,082</u>	<u>143,685,045</u>
-	-	-	-	866,638
5,177,047	2,481,626	2,529,981	-	35,718,970
28,156,943	46,489,848	10,507,387	665,148	126,522,379
<u>33,333,990</u>	<u>48,971,474</u>	<u>13,037,368</u>	<u>665,148</u>	<u>162,241,349</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>\$50,971,580</u>	<u>\$ 69,929,110</u>	<u>\$13,113,321</u>	<u>\$ 670,230</u>	<u>\$ 306,793,032</u>

MONTGOMERY COUNTY, MARYLAND

ALL ENTERPRISE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

Exhibit F-2

	Liquor	Solid Waste Disposal	Solid Waste Collection	Permitting Services
Operating Revenues:				
Sales - net	\$120,492,375	\$ -	\$ -	\$ -
Charges for services	11,640	82,768,469	4,668,288	1,455,464
Licenses and permits	-	-	-	15,841,168
Fines and penalties	-	-	-	110,530
Total Operating Revenues	<u>120,504,015</u>	<u>82,768,469</u>	<u>4,668,288</u>	<u>17,407,162</u>
Operating Expenses:				
Cost of goods sold	86,476,346	-	-	-
Personnel costs	11,531,722	5,875,457	746,973	11,385,946
Insurance	311,930	-	-	-
Supplies and materials	562,994	293,569	14,394	104,874
Contractual services	1,326,527	66,898,365	4,048,586	1,015,774
Communications	72,525	85,323	12,204	262,497
Transportation	375,955	1,102,810	77,961	291,393
Public utility services	347,335	69,980	-	-
Rentals	2,595,261	21,243	-	-
Maintenance	380,208	19,320	-	18,305
Depreciation and amortization	535,494	2,335,095	8,782	585,954
Bad debt expense	72,780	26,129	-	-
Other	228,100	526,518	3,208	104,900
Total Operating Expenses	<u>104,817,177</u>	<u>77,253,809</u>	<u>4,912,108</u>	<u>13,769,643</u>
Operating Income (Loss)	<u>15,686,838</u>	<u>5,514,660</u>	<u>(243,820)</u>	<u>3,637,519</u>
Nonoperating Revenues (Expenses):				
Property taxes	-	-	-	-
Intergovernmental	-	3,198,869	-	-
Gain (loss) on sale of fixed assets	11,940	8,870	-	-
Investment income	-	5,207,687	172,078	356,347
Interest expense	(17)	(2,540,616)	-	(49,306)
Other revenue	-	4,990,000	-	-
Total Nonoperating Revenues (Expenses)	<u>11,923</u>	<u>10,864,810</u>	<u>172,078</u>	<u>307,041</u>
Income (Loss) Before Operating Transfers	<u>15,698,761</u>	<u>16,379,470</u>	<u>(71,742)</u>	<u>3,944,560</u>
Operating Transfers In (Out):				
Operating transfers in	-	1,261,984	-	2,414,000
Operating transfers (out)	(14,328,000)	(868,364)	(96,080)	(1,500,000)
Total Operating Transfers In (Out)	<u>(14,328,000)</u>	<u>393,620</u>	<u>(96,080)</u>	<u>914,000</u>
Net Income (Loss)/Change in Retained Earnings	1,370,761	16,773,090	(167,822)	4,858,560
Fund Equity (Deficit) - Beginning of Year	<u>16,956,686</u>	<u>21,880,267</u>	<u>1,523,137</u>	<u>(615,515)</u>
Fund Equity - End of Year	<u>\$ 18,327,447</u>	<u>\$ 38,653,357</u>	<u>\$ 1,355,315</u>	<u>\$ 4,243,045</u>

Community Use of Public Facilities	Silver Spring Parking	Bethesda Parking	Wheaton Parking	Montgomery Hills Parking	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$120,492,375
3,704,289	3,934,216	5,315,735	431,687	21,294	102,311,082
-	-	-	-	-	15,841,168
-	1,853,753	2,263,119	398,404	25,138	4,650,944
<u>3,704,289</u>	<u>5,787,969</u>	<u>7,578,854</u>	<u>830,091</u>	<u>46,432</u>	<u>243,295,569</u>
-	-	-	-	-	86,476,346
849,533	1,233,613	981,515	178,590	23,598	32,806,947
277	-	-	-	-	312,207
65,258	103,258	469,732	18,776	28,456	1,661,311
2,143,242	1,263,815	1,437,888	269,102	30,142	78,433,441
35,718	23,455	13,618	3,025	292	508,657
1,957	65,777	38,182	8,554	783	1,963,372
402,551	461,602	427,289	44,189	1,564	1,754,510
2,648	1,245,036	16,608	3,618	500	3,884,914
29,875	606,276	420,137	3,326	289	1,477,736
38,402	2,112,592	2,656,618	202,811	-	8,475,748
-	454,610	354,140	60,146	5,891	973,696
21,927	95,145	84,315	9,887	1,025	1,075,025
<u>3,591,388</u>	<u>7,665,179</u>	<u>6,900,042</u>	<u>802,024</u>	<u>92,540</u>	<u>219,803,910</u>
<u>112,901</u>	<u>(1,877,210)</u>	<u>678,812</u>	<u>28,067</u>	<u>(46,108)</u>	<u>23,491,659</u>
-	2,809,311	2,868,985	337,693	49,620	6,065,609
66,209	-	300,000	-	-	3,565,078
-	1,363,582	-	-	-	1,384,392
252,586	374,105	794,294	440,554	33,331	7,630,982
-	(1,112,935)	(1,347,692)	-	-	(5,050,566)
-	2,604,325	-	-	-	7,594,325
<u>318,795</u>	<u>6,038,388</u>	<u>2,615,587</u>	<u>778,247</u>	<u>82,951</u>	<u>21,189,820</u>
<u>431,696</u>	<u>4,161,178</u>	<u>3,294,399</u>	<u>806,314</u>	<u>36,843</u>	<u>44,681,479</u>
227,090	-	-	-	-	3,903,074
(114,800)	(552,731)	(2,200,012)	(799,944)	(20,370)	(20,480,301)
<u>112,290</u>	<u>(552,731)</u>	<u>(2,200,012)</u>	<u>(799,944)</u>	<u>(20,370)</u>	<u>(16,577,227)</u>
543,986	3,608,447	1,094,387	6,370	16,473	28,104,252
<u>3,976,857</u>	<u>29,725,543</u>	<u>47,877,087</u>	<u>13,030,998</u>	<u>648,675</u>	<u>135,003,735</u>
<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>

MONTGOMERY COUNTY, MARYLAND
 ALL ENTERPRISE FUNDS
 COMBINING STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEAR ENDED JUNE 30, 1999
Exhibit F-3

	Liquor	Solid Waste Disposal	Solid Waste Collection
Cash Flows from Operating Activities:			
Operating income (loss)	\$ 15,686,838	\$ 5,514,660	\$ (243,820)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation and amortization	535,494	2,335,095	8,782
Interest on delinquent accounts and non-cash revenues	-	(269,044)	-
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	(270,445)	(2,811,936)	1,692
(Increase) decrease in parking violations receivable	-	-	-
(Increase) decrease in due from component units	-	3,648	-
(Increase) decrease in due from other governments	-	(611,141)	-
(Increase) decrease in inventory of supplies	(1,314,196)	-	-
(Increase) decrease in prepaids	(21,599)	(1)	-
(Increase) decrease in other assets	(16,511)	-	-
Increase (decrease) in accounts/vouchers payable	3,174,376	1,276,749	(237,805)
Increase (decrease) in interest payable	(3)	-	-
Increase (decrease) in retainage payable	41,632	(20,693)	-
Increase (decrease) in accrued liabilities	49,695	(1,139)	(3,803)
Increase (decrease) in due to other funds	4,355	(2,999)	536
Increase (decrease) in due to component units	-	2,450	-
Increase (decrease) in due to other governments	32,173	473,966	(7,209)
Net Cash Provided (Used) by Operating Activities	<u>17,901,809</u>	<u>5,889,615</u>	<u>(481,627)</u>
Cash Flows from Noncapital Financing Activities:			
Property tax collections	-	-	-
Intergovernmental revenue	-	1,618,718	-
Operating transfers in	-	1,261,984	-
Operating transfers (out)	(14,328,000)	(868,364)	(96,080)
Net Cash Flows from Noncapital Financing Activities	<u>(14,328,000)</u>	<u>2,012,338</u>	<u>(96,080)</u>
Cash Flows from Capital and Related Financing Activities:			
Proceeds from sale of fixed assets	11,940	8,870	-
Capital reimbursements	-	-	-
Acquisition of fixed assets	(1,692,405)	(1,983,042)	-
Principal paid on general obligation bonds	(411)	(482,064)	-
Principal paid on revenue bonds	-	(1,900,000)	-
Principal paid on equipment contracts	-	(1,871)	-
Payments of landfill closure costs	-	(4,319,000)	-
Interest paid on bonds, leases, and equipment contracts	(17)	(2,528,774)	-
Net Cash Flows from Capital and Related Financing Activities	<u>(1,680,893)</u>	<u>(11,205,881)</u>	<u>-</u>
Cash Flows from Investing Activities:			
Investment income from pooled investments	-	4,826,999	172,078
Investment income from nonpooled investments	-	348,716	-
Net Cash Flows from Investing Activities	<u>-</u>	<u>5,175,715</u>	<u>172,078</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,892,916	1,871,787	(405,629)
Cash and Cash Equivalents - Beginning of Year	<u>628,219</u>	<u>67,676,999</u>	<u>2,193,454</u>
Cash and Cash Equivalents - End of Year	<u>\$ 2,521,135</u>	<u>\$ 69,548,786</u>	<u>\$ 1,787,825</u>

Noncash investing, capital, and financing activities:

Community Use of Public Facilities Fund fully depreciated assets of \$18,131 were written off during FY99. The County disposed of land in the Silver Spring Parking Lot District Fund with a book value of \$502,245, through a lease agreement with a developer.

This transaction generated a receivable of \$3,106,570 from other governmental funds and related other income of \$2,604,325.

Permitting Services	Community Use of Public Facilities	Silver Spring Parking	Bethesda Parking	Wheaton Parking	Montgomery Hills Parking	Totals
\$ 3,637,519	\$ 112,901	\$ (1,877,210)	\$ 678,812	\$ 28,067	\$ (46,108)	\$ 23,491,659
585,954	38,402	2,112,592	2,656,618	202,811	-	8,475,748
-	-	-	-	-	-	(269,044)
-	2,395	(1,943)	(810)	(545)	(295)	(3,081,887)
-	-	(21,175)	(113,627)	(30,024)	1,284	(163,542)
-	-	-	-	-	-	3,648
-	110	-	-	-	-	(611,031)
-	-	-	-	-	-	(1,314,196)
16	-	82,462	60	6	2	60,946
-	-	-	-	-	-	(16,511)
134,131	1,353	(18,193)	(179,189)	(44,764)	(16,174)	4,090,484
-	-	-	-	-	-	(3)
-	-	(9,264)	(42,695)	-	-	(31,020)
2,265,779	24,144	367	806	1,338	377	2,337,564
13,599	1,832	2,639	285	34	110	20,391
-	37,137	-	11,233	-	-	50,820
-	-	(93,842)	-	-	-	405,088
<u>6,636,998</u>	<u>218,274</u>	<u>176,433</u>	<u>3,011,493</u>	<u>156,923</u>	<u>(60,804)</u>	<u>33,449,114</u>
-	-	2,124,423	2,831,380	339,919	48,423	5,344,145
-	66,209	-	300,000	-	-	1,984,927
2,414,000	227,090	-	-	-	-	3,903,074
(1,500,000)	(114,800)	(552,731)	(2,200,012)	(799,944)	(20,370)	(20,480,301)
<u>914,000</u>	<u>178,499</u>	<u>1,571,692</u>	<u>931,368</u>	<u>(460,025)</u>	<u>28,053</u>	<u>(9,248,155)</u>
-	-	1,485,438	-	5,632	-	1,511,880
1,755,370	-	-	-	-	-	1,755,370
(1,763,670)	(41,755)	(4,327,977)	(1,511,970)	(382,283)	-	(11,703,102)
-	-	(180,000)	(460,000)	-	-	(1,122,475)
-	-	(1,395,000)	(1,495,000)	-	-	(4,790,000)
(189,281)	-	-	-	-	-	(191,152)
-	-	-	-	-	-	(4,319,000)
(38,004)	-	(1,115,302)	(1,352,087)	-	-	(5,034,184)
<u>(235,585)</u>	<u>(41,755)</u>	<u>(5,532,841)</u>	<u>(4,819,057)</u>	<u>(376,651)</u>	<u>-</u>	<u>(23,892,663)</u>
356,347	252,586	374,105	794,294	440,554	33,331	7,250,294
-	-	-	-	-	-	348,716
<u>356,347</u>	<u>252,586</u>	<u>374,105</u>	<u>794,294</u>	<u>440,554</u>	<u>33,331</u>	<u>7,599,010</u>
7,671,760	607,604	(3,410,611)	(81,902)	(239,199)	580	7,907,306
<u>4,086,769</u>	<u>4,319,775</u>	<u>6,379,103</u>	<u>13,351,419</u>	<u>8,251,095</u>	<u>617,964</u>	<u>107,504,797</u>
<u>\$ 11,758,529</u>	<u>\$ 4,927,379</u>	<u>\$ 2,968,492</u>	<u>\$ 13,269,517</u>	<u>\$ 8,011,896</u>	<u>\$ 618,544</u>	<u>\$ 115,412,103</u>

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF ENTERPRISE FUNDS
RECONCILIATION OF BUDGETARY EXPENDITURES TO GAAP EXPENSES
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
Exhibit F-4

	Total	Budgetary	Variance	Total	Budgetary	Variance
	Appropriation	Basis	Favorable	Appropriation	Basis	Favorable
		Expenditures	(Unfavorable)		Expenditures	(Unfavorable)
	Silver Spring Parking			Bethesda Parking		
Personnel costs	\$ 1,273,290	\$ 1,233,613	\$ 39,677	\$ 1,062,410	\$ 981,515	\$ 80,895
Other operating	6,883,092	6,381,214	501,878	6,590,516	6,179,056	411,460
Capital outlay	-	-	-	7,000	-	7,000
	<u>\$ 8,156,382</u>	<u>7,614,827</u>	<u>\$ 541,555</u>	<u>\$ 7,659,926</u>	<u>7,160,571</u>	<u>\$ 499,355</u>
Adjustments:						
Additions:						
Depreciation and amortization		2,112,592			2,656,618	
Bad debt expense		454,610			354,140	
Interest expense		1,112,935			1,347,692	
Other operating costs from the Capital Budget		615,601			435,749	
Reclassification between districts		-			19,826	
Deductions:						
Encumbrances outstanding at year-end		(422,297)			(419,775)	
Bond principal reduction		(1,575,000)			(1,955,000)	
Cash interest payments		(1,115,302)			(1,352,087)	
Reclassification between districts		(19,852)			-	
GAAP Expenses		<u>\$ 8,778,114</u> *			<u>\$ 8,247,734</u> *	

	Montgomery Hills Parking			Wheaton Parking		
Personnel costs	\$ 26,170	\$ 23,598	\$ 2,572	\$ 179,580	\$ 178,590	\$ 990
Other operating	130,357	112,477	17,880	526,939	429,315	97,624
	<u>\$ 156,527</u>	<u>136,075</u>	<u>\$ 20,452</u>	<u>\$ 706,519</u>	<u>607,905</u>	<u>\$ 98,614</u>
Adjustments:						
Additions:						
Depreciation and amortization		-			202,811	
Bad debt expense		5,891			60,146	
Other operating costs from the Capital Budget		-			4,016	
Deduct encumbrances outstanding at year-end		(49,426)			(72,854)	
GAAP Expenses		<u>\$ 92,540</u>			<u>\$ 802,024</u>	

	Permitting Services			Community Use of Public Facilities		
Personnel costs	\$ 11,386,270	\$ 11,385,946	\$ 324	\$ 933,260	\$ 849,533	\$ 83,727
Other operating	2,026,080	2,025,227	853	3,146,382	2,717,164	429,218
Capital outlay	8,500	8,300	200	41,980	41,755	225
	<u>\$ 13,420,850</u>	<u>13,419,473</u>	<u>\$ 1,377</u>	<u>\$ 4,121,622</u>	<u>3,608,452</u>	<u>\$ 513,170</u>
Adjustments:						
Additions:						
Depreciation and amortization		585,954			38,402	
Interest expense		49,306			-	
Deductions:						
Encumbrances outstanding at year-end		(199)			(13,711)	
Cash interest payment		(38,004)			-	
Capital outlay expenditures		(8,300)			(41,755)	
Equipment contract principal reduction		(189,281)			-	
GAAP Expenses		<u>\$ 13,818,949</u>			<u>\$ 3,591,388</u>	

* Includes operating and nonoperating expenses

(Continued)

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF ENTERPRISE FUNDS
RECONCILIATION OF BUDGETARY EXPENDITURES TO GAAP EXPENSES, CONCLUDED
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

Exhibit F-4

	Total Appropriation	Budgetary Basis Expenditures	Variance Favorable (Unfavorable)	Total Appropriation	Budgetary Basis Expenditures	Variance Favorable (Unfavorable)
	<u>Solid Waste Disposal</u>			<u>Solid Waste Collection</u>		
Personnel costs	\$ 6,155,350	\$ 5,875,457	\$ 279,893	\$ 831,170	\$ 746,973	\$ 84,197
Other operating	80,838,880	75,508,225	5,330,655	4,340,116	4,176,943	163,173
Capital outlay	1,340,257	1,335,187	5,070	-	-	-
	<u>\$ 88,334,487</u>	<u>82,718,869</u>	<u>\$ 5,615,618</u>	<u>\$ 5,171,286</u>	<u>4,923,916</u>	<u>\$ 247,370</u>
Adjustments:						
Additions:						
Depreciation and amortization		2,335,095			8,782	
Other operating costs from the Capital Budget		7,148			-	
Bad debt expense		26,129			-	
Interest expense		2,540,616			-	
Accrued landfill closing costs		-			-	
Deductions:						
Capital outlay expenditures		(1,225,282)			-	
Encumbrances outstanding at year-end		(1,613,441)			(20,590)	
Bond principal reduction		(2,382,064)			-	
Equipment contract principal reduction		(1,871)			-	
Cash interest payments		(2,528,774)			-	
Adjustment of landfill closure costs		(82,000)			-	
GAAP Expenses		<u>\$ 79,794,425</u> *			<u>\$ 4,912,108</u>	

	<u>Liquor</u>		
Personnel costs	\$ 12,626,040	\$ 11,531,722	\$ 1,094,318
Other operating	6,580,178	6,565,852	14,326
Capital outlay	1,204,990	1,073,946	131,044
	<u>\$ 20,411,208</u>	<u>19,171,520</u>	<u>\$ 1,239,688</u>
Adjustments:			
Additions:			
Depreciation and amortization		535,494	
Bad debt expense		72,780	
Cost of goods sold		86,476,346	
Deductions:			
Capital outlay expenditures		(276,257)	
Encumbrances outstanding at year-end		(1,162,278)	
Bond principal reduction		(411)	
GAAP Expenses		<u>\$ 104,817,194</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, 1999
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	\$ 6,355,598	\$ 827,437	\$ 56,523,185	\$ 28,774,412	\$ 92,480,632
Cash	300	-	-	-	300
Accounts receivable	115,431	2,240	20,000	15,582	153,253
Due from other funds	-	-	-	3,033,123	3,033,123
Due from component units	20,419	6,195	-	375,317	401,931
Due from other governments	194,269	2,171	-	31,773	228,213
Inventory of supplies	919,018	-	-	-	919,018
Prepays	19,294	201,530	31,435	500	252,759
Total Current Assets	<u>7,624,329</u>	<u>1,039,573</u>	<u>56,574,620</u>	<u>32,230,707</u>	<u>97,469,229</u>
Long-term investments	-	-	297,432	86,241	383,673
Fixed Assets at Cost:					
Land, improved and unimproved	291,070	-	-	-	291,070
Buildings	315,732	-	-	-	315,732
Furniture, fixtures, equipment, and machinery	10,230,302	664,164	143,909	-	11,038,375
Automobiles and trucks	45,877,325	-	-	-	45,877,325
Subtotal	56,714,429	664,164	143,909	-	57,522,502
Less: Accumulated depreciation and amortization	36,361,153	368,119	63,047	-	36,792,319
Net Fixed Assets	<u>20,353,276</u>	<u>296,045</u>	<u>80,862</u>	<u>-</u>	<u>20,730,183</u>
Total Assets	<u>\$ 27,977,605</u>	<u>\$ 1,335,618</u>	<u>\$ 56,952,914</u>	<u>\$ 32,316,948</u>	<u>\$ 118,583,085</u>
LIABILITIES AND EQUITIES					
Current Liabilities:					
Accounts/vouchers payable	\$ 760,314	\$ 45,823	\$ 753,466	\$ 1,140,073	\$ 2,699,676
Accrued liabilities	1,040,869	158,700	234,259	2,473,057	3,906,885
Claims payable	-	-	39,500,000	5,738,686	45,238,686
Due to other funds	121,890	22,284	19,072	668	163,914
Deferred revenue	-	-	-	99,578	99,578
Total Current Liabilities	<u>1,923,073</u>	<u>226,807</u>	<u>40,506,797</u>	<u>9,452,062</u>	<u>52,108,739</u>
Equities:					
Contributed capital	12,879,526	-	270,651	-	13,150,177
Retained Earnings:					
Unreserved	13,175,006	1,108,811	16,175,466	22,864,886	53,324,169
Total Equities	<u>26,054,532</u>	<u>1,108,811</u>	<u>16,446,117</u>	<u>22,864,886</u>	<u>66,474,346</u>
Total Liabilities and Equities	<u>\$ 27,977,605</u>	<u>\$ 1,335,618</u>	<u>\$ 56,952,914</u>	<u>\$ 32,316,948</u>	<u>\$ 118,583,085</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, 1999
Exhibit G-2

	Motor Pool	Central Duplicating	Liability and Property Coverage Self Insurance	Employee Health Benefits Self Insurance	Totals
Operating Revenues:					
Charges for services	\$ 25,444,613	\$ 3,474,347	\$ 17,919,177	\$ 61,364,656	\$ 108,202,793
Claim recoveries	528,634	-	413,781	-	942,415
Total Operating Revenues	<u>25,973,247</u>	<u>3,474,347</u>	<u>18,332,958</u>	<u>61,364,656</u>	<u>109,145,208</u>
Operating Expenses:					
Personnel costs	7,723,066	1,296,635	1,733,617	548,960	11,302,278
Postage	1,385	1,272,235	75	-	1,273,695
Self-insurance incurred and estimated claims	-	-	12,865,158	33,302,776	46,167,934
Insurance	253,253	-	968,818	20,528,789	21,750,860
Supplies and materials	4,141,586	450,412	14,322	86,033	4,692,353
Contractual services	3,537,791	11,168	2,794,415	5,711,262	12,054,636
Communications	36,223	2,686	9,229	86	48,224
Transportation	59,547	11,579	15,498	38	86,662
Public utility service	422,730	-	-	-	422,730
Rentals	-	339,410	-	-	339,410
Maintenance	6,605,399	21,200	9,263	-	6,635,862
Depreciation	4,692,211	62,542	18,096	-	4,772,849
Miscellaneous	1,072,860	2,485	301,530	62,559	1,439,434
Total Operating Expenses	<u>28,546,051</u>	<u>3,470,352</u>	<u>18,730,021</u>	<u>60,240,503</u>	<u>110,986,927</u>
Operating Income (Loss)	<u>(2,572,804)</u>	<u>3,995</u>	<u>(397,063)</u>	<u>1,124,153</u>	<u>(1,841,719)</u>
Nonoperating Revenues (Expenses):					
Intergovernmental	548,655	-	-	-	548,655
Gain (loss) on disposal of fixed assets	(1,130)	-	-	-	(1,130)
Investment income	454,154	40,589	3,304,211	1,364,605	5,163,559
Total Nonoperating Revenues (Expenses)	<u>1,001,679</u>	<u>40,589</u>	<u>3,304,211</u>	<u>1,364,605</u>	<u>5,711,084</u>
Income (Loss) before Operating Transfers	<u>(1,571,125)</u>	<u>44,584</u>	<u>2,907,148</u>	<u>2,488,758</u>	<u>3,869,365</u>
Operating transfers in	<u>1,410,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,410,500</u>
Net Income (Loss) / Change in Retained Earnings	<u>(160,625)</u>	<u>44,584</u>	<u>2,907,148</u>	<u>2,488,758</u>	<u>5,279,865</u>
Fund Equity - Beginning of Year	<u>26,215,157</u>	<u>1,064,227</u>	<u>13,538,969</u>	<u>20,376,128</u>	<u>61,194,481</u>
Fund Equity - End of Year	<u>\$ 26,054,532</u>	<u>\$ 1,108,811</u>	<u>\$ 16,446,117</u>	<u>\$ 22,864,886</u>	<u>\$ 66,474,346</u>

MONTGOMERY COUNTY, MARYLAND
 ALL INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEAR ENDED JUNE 30, 1999
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)	\$ (2,572,804)	\$ 3,995	\$ (397,063)	\$ 1,124,153	\$ (1,841,719)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation and amortization	4,692,211	62,542	18,096	-	4,772,849
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	(110,431)	(1,110)	-	11,678	(99,863)
(Increase) decrease in due from other funds	-	-	-	(310,756)	(310,756)
(Increase) decrease in due from component units	7,980	(892)	-	(106,116)	(99,028)
(Increase) decrease in due from other governments	306,507	455	-	11,247	318,209
(Increase) decrease in inventory of supplies	990,952	-	-	-	990,952
(Increase) decrease in prepaids	(10,977)	(99,693)	(19,920)	-	(130,590)
Increase (decrease) in accounts/vouchers payable	(621,434)	22,853	133,243	(1,033,889)	(1,499,227)
Increase (decrease) in accrued liabilities	19,902	2,499	(48,926)	1,672,572	1,646,047
Increase (decrease) in claims payable	-	-	1,044,000	(1,390,466)	(346,466)
Increase (decrease) in due to other funds	3,272	1,082	(726)	63	3,691
Increase (decrease) in deferred revenue	-	-	-	(7,501)	(7,501)
Net Cash Provided (Used) by Operating Activities	<u>2,705,178</u>	<u>(8,269)</u>	<u>728,704</u>	<u>(29,015)</u>	<u>3,396,598</u>
Cash Flows from Noncapital Financing Activities:					
Intergovernmental revenue	548,655	-	-	-	548,655
Operating transfers in	1,410,500	-	-	-	1,410,500
Net Cash Flows from Noncapital Financing Activities	<u>1,959,155</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,959,155</u>
Cash Flows from Capital and Related Financing Activities:					
Proceeds from sale of fixed assets	403,613	-	-	-	403,613
Acquisition of fixed assets	(5,586,344)	(304,713)	(54,079)	-	(5,945,136)
Net Cash Flows from Capital and Related Financing Activities	<u>(5,182,731)</u>	<u>(304,713)</u>	<u>(54,079)</u>	<u>-</u>	<u>(5,541,523)</u>
Cash Flows from Investing Activities:					
Investment income from investments	454,154	40,589	3,308,854	1,365,914	5,169,511
Net Cash Flows from Investing Activities	<u>454,154</u>	<u>40,589</u>	<u>3,308,854</u>	<u>1,365,914</u>	<u>5,169,511</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(64,244)	(272,393)	3,983,479	1,336,899	4,983,741
Cash and Cash Equivalents - Beginning of Year	<u>6,420,142</u>	<u>1,099,830</u>	<u>52,539,706</u>	<u>27,437,513</u>	<u>87,497,191</u>
Cash and Cash Equivalents - End of Year	<u>\$ 6,355,898</u>	<u>\$ 827,437</u>	<u>\$ 56,523,185</u>	<u>\$ 28,774,412</u>	<u>\$ 92,480,932</u>
Noncash investing, capital and financing activities:					
None					

MONTGOMERY COUNTY, MARYLAND
 SCHEDULE OF INTERNAL SERVICE FUND
 RECONCILIATION OF BUDGETARY EXPENDITURES TO GAAP EXPENSES
 FOR THE FISCAL YEAR ENDED JUNE 30, 1999
Exhibit G-4

	Liability and Property Coverage Self Insurance		
	Total Appropriation	Budgetary Basis Expenditures	Variance Favorable (Unfavorable)
Personnel costs	\$ 1,875,830	\$ 1,733,617	\$ 142,213
Other operating	19,689,885	15,813,486	3,876,399
Capital outlay	63,799	63,785	14
	<u>\$ 21,629,514</u>	17,610,888	<u>\$ 4,018,626</u>
Adjustments:			
Additions:			
Depreciation and amortization		18,096	
Non-appropriated expense:			
Actuarial claims adjustment		1,227,624	
Deductions:			
Capital outlay expenditures		(54,079)	
Encumbrances outstanding at year-end		<u>(72,508)</u>	
GAAP Expenses		<u>\$ 18,730,021</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	Ford Foundation Health Activities
Agricultural Transfer Tax	Strathmore Hall
Group Insurance Reserves	Deferred Compensation

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:

MNCPPC 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, 1999
Exhibit H-1

	Expendable Trust	Agency	Pension Trust
ASSETS			
Equity in pooled cash and investments	\$ 7,029,586	\$ 53,159,235	\$ 683,079
Cash	5,032	77,309	-
Cash and cash equivalents - nonexpendable trust	-	-	-
Investments	-	-	1,967,631,704
Deferred compensation invested with fiscal agents	178,998,503	-	-
Receivables:			
Property taxes	-	4,616,458	-
Accounts	4,569,896	5,866	9,993
Interest	-	-	-
Other	-	3,195,032	199,603
Due from other funds	-	-	4,130,922
Due from component units	-	-	57,329
Due from other governments	-	61,922	27,730
Group annuity contract	-	-	72,228,576
Prepays	1,190	-	253
Total Assets	<u>\$ 190,604,207</u>	<u>\$ 61,115,822</u>	<u>\$ 2,044,969,189</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts/vouchers payable	\$ 10,781	\$ 35,434	\$ 131,130,230
Accrued liabilities	-	-	121,725
Deposits	100,000	942,166	-
Due to other funds	-	-	745
Due to component units	-	19,464,060	-
Due to other governments	19,353	7,359,609	-
Undistributed taxes	-	2,344,428	-
Deferred revenue	4,569,896	-	226,004
Property tax refunds due	-	19,438,540	-
Tax sale surplus and redemptions due	-	1,079,413	-
Other liabilities	-	10,452,172	-
Total Liabilities	<u>4,700,030</u>	<u>61,115,822</u>	<u>131,478,704</u>
Fund Balances:			
Reserved:			
Reserved for prepaids	1,190	-	-
Reserved for employees' pension benefits	-	-	1,913,490,485
Reserved for external investment pool participants	-	-	-
Total Reserved	<u>1,190</u>	<u>-</u>	<u>1,913,490,485</u>
Unreserved:			
Designated for transfers to Capital Projects Fund	2,043,971	-	-
Designated for trust activities	183,859,016	-	-
Total Unreserved	<u>185,902,987</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>185,904,177</u>	<u>-</u>	<u>1,913,490,485</u>
Total Liabilities and Fund Balances	<u>\$ 190,604,207</u>	<u>\$ 61,115,822</u>	<u>\$ 2,044,969,189</u>

Investment Trust	HOC Treasury Bonds Nonexpendable Trust	Totals
\$ 18,911,572	\$ -	\$ 79,783,472
-	-	82,341
-	376,633	376,633
-	7,092,020	1,974,723,724
-	-	178,998,503
-	-	4,616,458
-	-	4,585,755
-	105,227	105,227
-	-	3,394,635
-	-	4,130,922
-	-	57,329
-	-	89,652
-	-	72,228,576
-	-	1,443
<u>\$ 18,911,572</u>	<u>\$ 7,573,880</u>	<u>\$ 2,323,174,670</u>
\$ -	\$ -	\$ 131,176,445
-	-	121,725
-	-	1,042,166
-	-	745
-	92,575	19,556,635
-	-	7,378,962
-	-	2,344,428
-	100,162	4,896,062
-	-	19,438,540
-	-	1,079,413
-	-	10,452,172
-	192,737	197,487,293
-	-	1,190
-	-	1,913,490,485
18,911,572	-	18,911,572
<u>18,911,572</u>	<u>-</u>	<u>1,932,403,247</u>
-	-	2,043,971
-	7,381,143	191,240,159
-	7,381,143	193,284,130
18,911,572	7,381,143	2,125,687,377
<u>\$ 18,911,572</u>	<u>\$ 7,573,880</u>	<u>\$ 2,323,174,670</u>

MONTGOMERY COUNTY, MARYLAND
ALL EXPENDABLE TRUST FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 1999
Exhibit H-2

	Private Contri- butions	Court Appointed Guardians	Cable TV	Agricultural Transfer Tax
ASSETS				
Equity in pooled cash and investments	\$ 1,410,885	\$ 94,420	\$ 112,895	\$ 3,589,520
Cash	-	-	-	-
Deferred compensation invested with fiscal agents	-	-	-	-
Prepays	1,190	-	-	-
Accounts receivable	-	-	-	-
Total Assets	<u>\$ 1,412,075</u>	<u>\$ 94,420</u>	<u>\$ 112,895</u>	<u>\$ 3,589,520</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts/vouchers payable	\$ 6,335	\$ 574	\$ -	\$ -
Deposits	-	-	100,000	-
Due to other governments	-	-	-	19,353
Deferred revenue	-	-	-	-
Total Liabilities	<u>6,335</u>	<u>574</u>	<u>100,000</u>	<u>19,353</u>
Fund Balances:				
Reserved for prepaids	1,190	-	-	-
Unreserved:				
Designated for transfers to Capital Projects Fund	-	-	-	2,043,971
Designated for trust activities	1,404,550	93,846	12,895	1,526,196
Total Unreserved	<u>1,404,550</u>	<u>93,846</u>	<u>12,895</u>	<u>3,570,167</u>
Total Fund Balances	<u>1,405,740</u>	<u>93,846</u>	<u>12,895</u>	<u>3,570,167</u>
Total Liabilities and Fund Balances	<u>\$ 1,412,075</u>	<u>\$ 94,420</u>	<u>\$ 112,895</u>	<u>\$ 3,589,520</u>

Group Insurance Reserves	Detention Center Canteen Profits	Tri- centennial	Ford Foundation Health Activities	Strathmore Hall	Deferred Compensation	Totals
\$ -	\$ 56,536	\$ -	\$ -	\$ 1,765,330	\$ -	\$ 7,029,586
-	-	5,032	-	-	-	5,032
-	-	-	-	-	178,998,503	178,998,503
-	-	-	-	-	-	1,190
<u>4,569,896</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,569,896</u>
<u>\$ 4,569,896</u>	<u>\$ 56,536</u>	<u>\$ 5,032</u>	<u>\$ -</u>	<u>\$ 1,765,330</u>	<u>\$ 178,998,503</u>	<u>\$ 190,604,207</u>
\$ -	\$ 3,872	\$ -	\$ -	\$ -	\$ -	\$ 10,781
-	-	-	-	-	-	100,000
-	-	-	-	-	-	19,353
<u>4,569,896</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,569,896</u>
<u>4,569,896</u>	<u>3,872</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,700,030</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,190</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,043,971</u>
<u>-</u>	<u>52,664</u>	<u>5,032</u>	<u>-</u>	<u>1,765,330</u>	<u>178,998,503</u>	<u>183,859,016</u>
<u>-</u>	<u>52,664</u>	<u>5,032</u>	<u>-</u>	<u>1,765,330</u>	<u>178,998,503</u>	<u>185,902,987</u>
<u>-</u>	<u>52,664</u>	<u>5,032</u>	<u>-</u>	<u>1,765,330</u>	<u>178,998,503</u>	<u>185,904,177</u>
<u>\$ 4,569,896</u>	<u>\$ 56,536</u>	<u>\$ 5,032</u>	<u>\$ -</u>	<u>\$ 1,765,330</u>	<u>\$ 178,998,503</u>	<u>\$ 190,604,207</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, 1999

Exhibit H-3

	Private Contri- butions	Court Appointed Guardians	Cable TV	Agricultural Transfer Tax
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ 1,354,803
Investment Income:				
Investment income	10,947	6,377	12,895	174,051
Other interest income	-	-	-	-
Total Investment Income	10,947	6,377	12,895	174,051
Miscellaneous:				
Contributions	741,864	39,198	-	-
Deposits	428,764	-	-	-
Dividends	-	-	-	-
Canteen profits	-	-	-	-
Post-retirement insurance premiums	-	-	-	-
Total Miscellaneous	1,170,628	39,198	-	-
Total Revenues	1,181,575	45,575	12,895	1,528,854
Expenditures:				
General Government:				
Distribution to State	-	-	-	338,701
Retirees' group insurance premiums	-	-	-	-
Supplies and materials	604,286	-	-	-
Refunds	-	-	167,095	-
Administrative	-	-	-	-
Total General Government	604,286	-	167,095	338,701
Public Safety - Prisoners' needs	-	-	-	-
Health:				
Wards' needs	-	98,438	-	-
Low income maternity services	-	-	-	-
Total Health	-	98,438	-	-
Culture and Recreation	-	-	-	-
Total Expenditures	604,286	98,438	167,095	338,701
Excess of Revenues over (under) Expenditures	577,289	(52,863)	(154,200)	1,190,153
Other Financing Sources (Uses):				
Operating Transfers In (Out):				
To Capital Projects Fund	-	-	-	(401,160)
Total Other Financing Sources (Uses)	-	-	-	(401,160)
Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	577,289	(52,863)	(154,200)	788,993
Fund Balances - Beginning of Year	828,451	146,709	167,095	2,781,174
Fund Balances - End of Year	\$ 1,405,740	\$ 93,846	\$ 12,895	\$ 3,570,167

Group Insurance Reserves	Detention Center Canteen Profits	Tri-centennial	Ford Foundation Health Activities	Strathmore Hall	Deferred Compensation	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,354,803
1,233	-	-	-	98,469	-	303,972
93,684	-	252	-	-	24,115,524	24,209,460
<u>94,917</u>	<u>-</u>	<u>252</u>	<u>-</u>	<u>98,469</u>	<u>24,115,524</u>	<u>24,513,432</u>
-	-	-	-	75,000	15,304,028	16,160,090
-	-	-	-	-	-	428,764
1,168,554	-	-	-	-	-	1,168,554
-	85,000	-	-	-	-	85,000
132,398	-	-	-	-	-	132,398
<u>1,300,952</u>	<u>85,000</u>	<u>-</u>	<u>-</u>	<u>75,000</u>	<u>15,304,028</u>	<u>17,974,806</u>
<u>1,395,869</u>	<u>85,000</u>	<u>252</u>	<u>-</u>	<u>173,469</u>	<u>39,419,552</u>	<u>43,843,041</u>
-	-	-	-	-	-	338,701
1,395,869	-	-	-	-	-	1,395,869
-	-	-	-	-	-	604,286
-	-	-	-	-	3,810,338	3,977,433
-	-	-	-	-	48,720	48,720
<u>1,395,869</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,859,058</u>	<u>6,365,009</u>
<u>-</u>	<u>48,478</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,478</u>
-	-	-	-	-	-	98,438
-	-	-	4,980	-	-	4,980
-	-	-	4,980	-	-	103,418
-	-	-	-	250,000	-	250,000
<u>1,395,869</u>	<u>48,478</u>	<u>-</u>	<u>4,980</u>	<u>250,000</u>	<u>3,859,058</u>	<u>6,766,905</u>
-	36,522	252	(4,980)	(76,531)	35,560,494	37,076,136
-	-	-	-	-	-	(401,160)
-	-	-	-	-	-	(401,160)
-	36,522	252	(4,980)	(76,531)	35,560,494	36,674,976
-	16,142	4,780	4,980	1,841,861	143,438,009	149,229,201
<u>\$ -</u>	<u>\$ 52,664</u>	<u>\$5,032</u>	<u>\$ -</u>	<u>\$ 1,765,330</u>	<u>\$ 178,998,503</u>	<u>\$ 185,904,177</u>

MONTGOMERY COUNTY, MARYLAND
ALL AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 1999
Exhibit H-4

	Balance June 30, 1998	Additions	Deductions	Balance June 30, 1999
<u>MARYLAND-NATIONAL CAPITAL PARK & PLANNING RISK MANAGEMENT AGENCY FUND</u>				
ASSETS				
Equity in pooled cash and investments	\$ 120,267	\$ 1,363,073	\$ 1,452,240	\$ 31,100
Total Assets	<u>\$ 120,267</u>	<u>\$ 1,363,073</u>	<u>\$ 1,452,240</u>	<u>\$ 31,100</u>
LIABILITIES				
Due to other governments	\$ 120,267	\$ 1,363,073	\$ 1,452,240	\$ 31,100
Total Liabilities	<u>\$ 120,267</u>	<u>\$ 1,363,073</u>	<u>\$ 1,452,240</u>	<u>\$ 31,100</u>
<u>MONTGOMERY COUNTY PUBLIC SCHOOLS CAPITAL AGENCY FUND</u>				
ASSETS				
Equity in pooled cash and investments	\$ 48,533,393	\$ 39,032,984	\$ 74,000,000	\$ 13,566,377
Total Assets	<u>\$ 48,533,393</u>	<u>\$ 39,032,984</u>	<u>\$ 74,000,000</u>	<u>\$ 13,566,377</u>
LIABILITIES				
Due to component units	\$ 48,533,393	\$ 39,032,984	\$ 74,000,000	\$ 13,566,377
Total Liabilities	<u>\$ 48,533,393</u>	<u>\$ 39,032,984</u>	<u>\$ 74,000,000</u>	<u>\$ 13,566,377</u>
<u>MONTGOMERY COMMUNITY COLLEGE CAPITAL AGENCY FUND</u>				
ASSETS				
Equity in pooled cash and investments	\$ 3,993,068	\$ 10,125,407	\$ 8,282,714	\$ 5,835,761
Accounts receivable	3,895	-	3,895	-
Due from other governments	1,426,401	-	1,364,479	61,922
Total Assets	<u>\$ 5,423,364</u>	<u>\$ 10,125,407</u>	<u>\$ 9,651,088</u>	<u>\$ 5,897,683</u>
LIABILITIES				
Due to component units	\$ 5,423,364	\$ 10,125,407	\$ 9,651,088	\$ 5,897,683
Total Liabilities	<u>\$ 5,423,364</u>	<u>\$ 10,125,407</u>	<u>\$ 9,651,088</u>	<u>\$ 5,897,683</u>
<u>AUCTION PROCEEDS FUND</u>				
ASSETS				
Equity in pooled cash and investments	\$ 18,345	\$ 919,076	\$ 916,322	\$ 21,099
Other receivables	233,900	-	89,279	144,621
Total Assets	<u>\$ 252,245</u>	<u>\$ 919,076</u>	<u>\$ 1,005,601</u>	<u>\$ 165,720</u>
LIABILITIES				
Accounts/vouchers payable	\$ 18,226	\$ 917,858	\$ 915,019	\$ 21,065
Due to other governments	119	1,218	1,303	34
Undistributed fees	233,900	-	89,279	144,621
Total Liabilities	<u>\$ 252,245</u>	<u>\$ 919,076</u>	<u>\$ 1,005,601</u>	<u>\$ 165,720</u>

(Continued)

MONTGOMERY COUNTY, MARYLAND
 ALL AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, CONTINUED
 FOR THE FISCAL YEAR ENDED JUNE 30, 1999
Exhibit H-4

	Balance June 30, 1998	Additions	Deductions	Balance June 30, 1999
<u>RECREATION ACTIVITIES FUND</u>				
ASSETS				
Equity in pooled cash and investments	\$ 2,731,678	\$ 4,163,507	\$ 3,534,076	\$ 3,361,109
Total Assets	<u>\$ 2,731,678</u>	<u>\$ 4,163,507</u>	<u>\$ 3,534,076</u>	<u>\$ 3,361,109</u>
LIABILITIES				
Accounts/vouchers payable	\$ 16,508	\$ 2,969,083	\$ 2,971,222	\$ 14,369
Other liabilities	2,715,170	1,194,424	562,854	3,346,740
Total Liabilities	<u>\$ 2,731,678</u>	<u>\$ 4,163,507</u>	<u>\$ 3,534,076</u>	<u>\$ 3,361,109</u>
<u>INTER-AGENCY FACILITY SCHEDULING FUND</u>				
ASSETS				
Equity in pooled cash and investments	\$ 57,028	\$ 695,194	\$ 643,671	\$ 108,551
Accounts receivable	1,578	13,542	9,254	5,866
Total Assets	<u>\$ 58,606</u>	<u>\$ 708,736</u>	<u>\$ 652,925</u>	<u>\$ 114,417</u>
LIABILITIES				
Accounts/vouchers payable	\$ 8,204	\$ 258,018	\$ 266,222	\$ -
Other liabilities	50,402	450,718	386,703	114,417
Total Liabilities	<u>\$ 58,606</u>	<u>\$ 708,736</u>	<u>\$ 652,925</u>	<u>\$ 114,417</u>
<u>PROPERTY TAX FUND</u>				
ASSETS				
Equity in pooled cash and investments	\$ 17,133,557	\$ 1,067,131,885	\$ 1,057,174,901	\$ 27,090,541
Property taxes receivable	4,712,733	42,927,092	43,023,367	4,616,458
Other receivables	676,907	159,761,565	157,388,061	3,050,411
Total Assets	<u>\$ 22,523,197</u>	<u>\$ 1,269,820,542</u>	<u>\$ 1,257,586,329</u>	<u>\$ 34,757,410</u>
LIABILITIES				
Escrow deposits	\$ 1,198,741	\$ 502,190	\$ 758,765	\$ 942,166
Due to other governments	397,285	190,998,694	191,288,661	107,318
Uncollected property taxes due to governments	4,392,372	358,068,948	355,392,394	7,068,926
Undistributed taxes	728,490	1,139,161,499	1,137,690,182	2,199,807
Property tax refunds due	14,394,941	136,690,351	131,646,752	19,438,540
Tax sale surplus and redemptions payable	1,170,393	2,966,485	3,057,465	1,079,413
Other liabilities	240,975	139,307,825	135,627,560	3,921,240
Total Liabilities	<u>\$ 22,523,197</u>	<u>\$ 1,967,695,992</u>	<u>\$ 1,955,461,779</u>	<u>\$ 34,757,410</u>
<u>MISCELLANEOUS AGENCY FUND</u>				
ASSETS				
Equity in pooled cash and investments	\$ 4,474,693	\$ 6,634,637	\$ 7,964,633	\$ 3,144,697
Cash	105,688	1,243,047	1,271,426	77,309
Total Assets	<u>\$ 4,580,381</u>	<u>\$ 7,877,684</u>	<u>\$ 9,236,059</u>	<u>\$ 3,222,006</u>
LIABILITIES				
Due to other governments	\$ 106,559	\$ 262,272	\$ 216,600	\$ 152,231
Other liabilities	4,473,822	6,928,235	8,332,282	3,069,775
Total Liabilities	<u>\$ 4,580,381</u>	<u>\$ 7,190,507</u>	<u>\$ 8,548,882</u>	<u>\$ 3,222,006</u>

(Continued)

MONTGOMERY COUNTY, MARYLAND
 ALL AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, CONCLUDED
 FOR THE FISCAL YEAR ENDED JUNE 30, 1999
Exhibit H-4

	Balance June 30, 1998	Additions	Deductions	Balance June 30, 1999
<u>TOTALS - ALL AGENCY FUNDS</u>				
ASSETS				
Equity in pooled cash and investments	\$ 77,062,029	\$ 1,130,065,763	\$ 1,153,968,557	\$ 53,159,235
Cash	105,688	1,243,047	1,271,426	77,309
Property taxes receivable	4,712,733	42,927,092	43,023,367	4,616,458
Accounts receivable	5,473	13,542	13,149	5,866
Other receivables	910,807	159,761,565	157,477,340	3,195,032
Due from other governments	1,426,401	-	1,364,479	61,922
Total Assets	<u>\$ 84,223,131</u>	<u>\$ 1,334,011,009</u>	<u>\$ 1,357,118,318</u>	<u>\$ 61,115,822</u>
LIABILITIES				
Accounts/vouchers payable	\$ 42,938	\$ 4,144,959	\$ 4,152,463	\$ 35,434
Escrow deposits	1,198,741	502,190	758,765	942,166
Due to component units	53,956,757	49,158,391	83,651,088	19,464,060
Due to other governments	624,230	192,625,257	192,958,804	290,683
Uncollected property taxes due to governments	4,392,372	358,068,948	355,392,394	7,068,926
Undistributed taxes and fees	962,390	1,139,161,499	1,137,779,461	2,344,428
Property tax refunds due	14,394,941	136,690,351	131,646,752	19,438,540
Tax sale surplus and redemptions payable	1,170,393	2,966,485	3,057,465	1,079,413
Other liabilities	7,480,369	147,881,202	144,909,399	10,452,172
Total Liabilities	<u>\$ 84,223,131</u>	<u>\$ 2,031,199,282</u>	<u>\$ 2,054,306,591</u>	<u>\$ 61,115,822</u>

MONTGOMERY COUNTY, MARYLAND
ALL PENSION TRUST FUNDS
 COMBINING STATEMENT OF PLAN NET ASSETS
 JUNE 30, 1999
Exhibit H-5

	Employees' Retirement System	Employees' Retirement Savings Plan	Total
ASSETS			
Current Assets:			
Equity in pooled cash and investments	\$ 96,753	\$ 586,326	\$ 683,079
Investments	1,955,873,171	11,758,533	1,967,631,704
Receivables:			
Accounts	8,859	1,134	9,993
Other	-	199,603	199,603
Due from other funds	3,862,835	268,087	4,130,922
Due from component units	41,346	15,983	57,329
Due from other governments	27,160	570	27,730
Current portion of group annuity contract	5,019,171	-	5,019,171
Prepays	253	-	253
Total Current Assets	<u>1,964,929,548</u>	<u>12,830,236</u>	<u>1,977,759,784</u>
Group annuity contract	<u>67,209,405</u>	<u>-</u>	<u>67,209,405</u>
Fixed Assets, at Cost:			
Office equipment	159,621	-	159,621
Less: Accumulated depreciation	<u>159,621</u>	<u>-</u>	<u>159,621</u>
Net Fixed Assets	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>2,032,138,953</u>	<u>12,830,236</u>	<u>2,044,969,189</u>
LIABILITIES			
Current Liabilities:			
Accounts/vouchers payable:			
Refunds	270,150	-	270,150
Other	<u>130,844,961</u>	<u>15,119</u>	<u>130,860,080</u>
Total accounts/vouchers payable	131,115,111	15,119	131,130,230
Accrued liabilities	119,885	1,840	121,725
Due to other funds	535	210	745
Deferred revenue	<u>226,004</u>	<u>-</u>	<u>226,004</u>
Total Liabilities	<u>131,461,535</u>	<u>17,169</u>	<u>131,478,704</u>
Net Assets Held in Trust for Pension Benefits (A schedule of funding progress is presented in Note 17.)	<u>\$ 1,900,677,418</u>	<u>\$ 12,813,067</u>	<u>\$ 1,913,490,485</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, 1999
Exhibit H-6

	HOC Treasury Bonds
Operating Revenues - Investment Income (Loss)	\$ (1,018,939)
Operating Expenses	<u>-</u>
Operating Income (Loss)	(1,018,939)
Operating Transfers (Out) - Component Units	<u>(601,194)</u>
Net Income (Loss)	(1,620,133)
Fund Balances - Beginning of Year	<u>9,001,276</u>
Fund Balances - End of Year	<u><u>\$ 7,381,143</u></u>

MONTGOMERY COUNTY, MARYLAND
NONEXPENDABLE TRUST FUND - HOC TREASURY BONDS
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
Exhibit H-7

	HOC Treasury Bonds
Cash Flows from Operating Activities:	
Operating income (loss)	\$ (1,018,939)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Investment (income) loss	1,018,939
Changes in assets and liabilities:	
(Increase) decrease in investments	31,139
Increase (decrease) in due to component units	(989)
Increase (decrease) in deferred revenue	<u>(1,872)</u>
Net Cash Provided (Used) by Operating Activities	<u>28,278</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>609,127</u>
Net Cash Flows from Investing Activities	<u>609,127</u>
Net Increase in Cash and Cash Equivalents	36,211
Cash and Cash Equivalents - Beginning of Year	<u>340,422</u>
Cash and Cash Equivalents - End of Year	<u><u>\$ 376,633</u></u>
Noncash investing, capital and financing activities:	
None this fiscal period.	

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 OBLIGATIONS

The General Long-Term Obligations 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 obligations relative to capital leases, equipment purchase contracts, 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, 1999
Exhibit I-1

	Totals
ASSETS	
Land	\$ 304,300,042
Buildings and improvements	490,076,114
Furniture, fixtures, equipment, and machinery	80,132,102
Other assets	732,762,076
Construction in progress	<u>128,501,876</u>
Total Assets	<u>\$ 1,735,772,210</u>
EQUITY	
Investment in General Fixed Assets from:	
General Fund revenues	\$ 8,999,921
Special Revenue funds	23,183,122
Fiduciary funds	66,947
State grants	27,397,513
Federal grants	9,094,896
Capital Projects Fund - principally general obligation bonds	1,665,826,731
Contributions	<u>1,203,080</u>
Total Equity	<u>\$ 1,735,772,210</u>

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION
JUNE 30, 1999
Exhibit I-2

Function	Total	Land	Buildings and Improvements	Furniture, Fixtures, Equipment and Machinery	Other Assets
General government	\$ 358,768,825	\$ 89,116,806	\$ 247,604,041	\$ 20,420,957	\$ 1,627,021
Public safety	99,999,857	3,341,745	77,417,201	19,218,947	21,964
Public works and transportation	813,337,986	120,302,407	13,924,943	34,245,385	644,865,251
Health and human services	35,376,455	4,532,502	28,988,673	1,832,401	22,879
Culture and recreation	228,272,534	74,955,898	67,011,245	2,810,896	83,494,495
Community development and housing	69,938,056	10,637,670	55,033,987	1,535,933	2,730,466
Environment	1,576,621	1,413,014	96,024	67,583	-
Total Fixed Assets Allocated by Function	1,607,270,334	\$ 304,300,042	\$ 490,076,114	\$ 80,132,102	\$ 732,762,076
Construction in progress	128,501,876				
Total General Fixed Assets	\$ 1,735,772,210				

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS - BY FUNCTION
FOR THE FISCAL YEAR ENDED JUNE 30, 1999
Exhibit I-3

Function	General Fixed Assets July 1, 1998	Additions	Deductions	General Fixed Assets June 30, 1999
General government	\$ 346,245,554	\$ 14,857,850	\$ 2,334,579	\$ 358,768,825
Public safety	100,858,157	1,656,073	2,514,373	99,999,857
Public works and transportation	775,094,101	42,348,971	4,105,086	813,337,986
Health and human services	30,648,166	4,959,001	230,712	35,376,455
Culture and recreation	214,203,907	16,219,008	2,150,381	228,272,534
Community development and housing	71,570,379	-	1,632,323	69,938,056
Environment	1,576,621	-	-	1,576,621
Construction in progress *	117,399,203	70,784,421	59,681,748	128,501,876
Total General Fixed Assets	\$ 1,657,596,088	\$ 150,825,324	\$ 72,649,202	\$ 1,735,772,210

* 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 OBLIGATIONS
 JUNE 30, 1999
Exhibit I-4

	Totals
AMOUNT TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM OBLIGATIONS	
Resources to be Provided in Future Years for:	
Retirement of general obligation bonds	\$ 1,089,111,888
Retirement of bond anticipation notes	80,000,000
Compensated absences	35,236,320
Claims and judgments	1,240,000
Equipment purchase contracts	697,555
State MICRF loans	1,753,025
Silver Spring Parking Lot District	3,106,570
Strathmore Hall capital projects	750,000
	<u>750,000</u>
Total Amount to be Provided	<u>\$ 1,211,895,358</u>
GENERAL LONG-TERM OBLIGATIONS PAYABLE	
General Obligation Bonds Payable:	
General county	\$ 135,499,234
Road and storm drainage	308,961,513
Parks	34,238,152
Public schools	539,050,847
Community college	27,543,233
Consolidated fire tax district	12,719,726
Mass transit	28,811,665
Public housing	2,287,518
	<u>2,287,518</u>
Total General Obligation Bonds Payable	1,089,111,888
Bond anticipation notes payable	80,000,000
Compensated absences	35,236,320
Claims and judgments	1,240,000
Equipment purchase contracts	697,555
Due to other governments	1,753,025
Due to other funds	3,856,570
	<u>3,856,570</u>
Total General Long-Term Obligations	<u>\$ 1,211,895,358</u>

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<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>
Montgomery County, Maryland - Primary Government:				
Agricultural Transfer Tax Expendable Trust	154	156	-	-
Auction Proceeds Agency	158	-	-	-
Bethesda Parking Enterprise	136	138	140	142
Bethesda Urban District Special Revenue	102	103	-	109
Bradley Noise Abatement Special Revenue	104	105	-	115
Cabin John Noise Abatement Special Revenue	104	105	-	115
Cable TV Expendable Trust	154	156	-	-
Cable TV Special Revenue	98	100	-	121
Capital Projects	132	133	-	134
Central Duplicating Internal Service	146	147	148	-
Child Day Care Facility Loan Special Revenue	98	100	-	123
Common Ownership Communities Special Revenue	106	107	-	118
Community Use of Public Facilities Enterprise	136	138	140	142
Court Appointed Guardians Expendable Trust	154	156	-	-
Debt Service	128	129	-	130
Deferred Compensation Expendable Trust	154	156	-	-
Detention Center Canteen Profits Expendable Trust	154	156	-	-
Drug Enforcement Forfeitures Special Revenue	98	100	-	123
Economic Development Special Revenue	102	103	-	112
Employee Health Benefits Self Insurance Internal Service	146	147	148	-
Employees' Retirement System Pension Trust	161, 27	28	-	-
Employees' Retirement Savings Plan Pension Trust	161, 27	28	-	-
Fire Tax District Special Revenue	98	100	-	122
Ford Foundation Health Activities Expendable Trust	154	156	-	-
Forest Conservation Special Revenue	98	100	-	-
General	88	89	-	90
General Fixed Assets Account Group	166, 167	-	-	-
General Long-Term Obligations Account Group	168	-	-	-
Grants Special Revenue	98	100	-	124
Group Insurance Reserves Expendable Trust	154	156	-	-
Housing Initiative Special Revenue	106	107	-	119
HOC Treasury Bonds Nonexpendable Trust	152	162	163	-
Inter-Agency Facility Scheduling Agency	159	-	-	-
Investment Trust	152	28	-	-

<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>
Landlord Tenant Affairs Special Revenue	106	107	-	116
Liability and Property Coverage Self Insurance Internal Service	146	147	148	149
Liquor Enterprise	136	138	140	143
Mass Transit Facilities Special Revenue	104	105	-	114
Miscellaneous Agency	159	-	-	-
M-NCPPC Risk Management Agency	158	-	-	-
Montgomery Community College Capital Agency	158	-	-	-
Montgomery County Public Schools Capital Agency	158	-	-	-
Montgomery Hills Parking Enterprise	136	138	140	142
Motor Pool Internal Service	146	147	148	-
New Home Warranty Security Special Revenue	106	107	-	120
Permitting Services Enterprise	136	138	140	142
Private Contributions Expendable Trust	154	156	-	-
Property Tax Agency	159	-	-	-
Recreation Activities Agency	159	-	-	-
Recreation Special Revenue	98	100	-	108
Rehabilitation Loan Special Revenue	106	107	-	117
Revenue Stabilization Special Revenue	102	103	-	112
Silver Spring Parking Enterprise	136	138	140	142
Silver Spring Urban District Special Revenue	102	103	-	110
Solid Waste Collection Enterprise	136	138	140	143
Solid Waste Disposal Enterprise	136	138	140	143
Storm Drainage Maintenance Special Revenue	104	105	-	113
Strathmore Hall Expendable Trust	154	156	-	-
Tri-centennial Expendable Trust	154	156	-	-
Wheaton Parking Enterprise	136	138	140	142
Wheaton Urban District Special Revenue	102	103	-	111
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	12, 17	22	-
Montgomery County Revenue Authority	8	17	22	-