
THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION



COMPREHENSIVE ANNUAL FINANCIAL REPORT
For The Fiscal Year Ended June 30,
1994

COMPREHENSIVE ANNUAL FINANCIAL REPORT

of

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

For the Fiscal Year Ended June 30, 1994

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♦ PART I ♦
INTRODUCTORY SECTION



Golfers enjoy new course at Little Bennett



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

6611 Kenilworth Avenue • Riverdale, Maryland 20737

September 9, 1994

Commissioners:

The Comprehensive Annual Financial Report of The Maryland-National Capital Park and Planning Commission for the fiscal year ended June 30, 1994, is hereby submitted. This Report was prepared by the Commission's Finance Department. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the Commission. We believe the data, as presented, are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operation of the various Funds and Account Groups of the Commission. All disclosures necessary to enable the reader to gain an understanding of the Commission's financial activities have been included. This Report has been prepared in accordance with the provisions of Article 28, Sections 2-113 and 7-107, of the Annotated Code of Maryland.

The Comprehensive Annual Financial Report is presented in three sections: Introductory, Financial and Statistical. The Introductory Section includes this transmittal letter, the Commission's background and organization, and the Commission's program highlights. The Financial Section includes the General Purpose Financial Statements, and the combining and individual fund and account group financial statements and schedules, as well as the auditors' report on the financial statements and schedules. The Statistical Section includes selected financial and demographic information, generally presented on a multi-year basis.

The Commission is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984 and U.S. Office of Management and Budget Circular A-128, **Audits of State and Local Governments**. Information related to this single audit, including the schedule of Federal financial assistance, findings and recommendations, and auditors' reports on the internal control structure and compliance with applicable laws and regulations, which are contained in a separate report, is available from the Office of the Secretary-Treasurer.

The Reporting Entity and Its Services

The Maryland-National Capital Park and Planning Commission is a body corporate of the State of Maryland established by the Maryland General Assembly in 1927. The Commission is a bi-county agency serving both Montgomery and Prince George's Counties. It is empowered to acquire, develop, maintain and administer a regional system of parks in the defined Metropolitan District in Montgomery and Prince George's Counties, and to prepare and administer a general plan for the physical development of a defined Regional District for the two Counties. The Commission also conducts the recreation program for Prince George's County.

This Report includes all Funds and Account Groups of the Commission. Exhibits 1 to 5 present aggregate data for the Commission in total by fund type and account group, including the Commission's Employees' Retirement System. Separate financial data pertaining to Montgomery County and Prince George's County, respectively, are set forth in the Notes to Financial Statements.

Exhibits 1 to 5 and the Notes to Financial Statements comprise the General Purpose Financial Statements, which include all the data essential for a fair presentation of the Commission's financial position and operating results. The General Purpose Financial Statements are prepared in conformance with the generally accepted accounting principles as applicable to state and local government entities promulgated by the Governmental Accounting Standards Board and the American Institute of Certified Public Accountants and, pursuant to Article 28, Section 2-113, have been audited by a public accounting firm selected by the Commission. The Arthur Andersen LLP auditors' report is included in the

Financial Section of this Report. The General Purpose Financial Statements may be issued separately from the Comprehensive Annual Financial Report.

Economic Condition and Outlook

Montgomery and Prince George's Counties are contiguous to Washington, D.C., one of the top growth areas in the country. The Montgomery and Prince George's unemployment rates were 3.0% and 4.4%, respectively, down significantly from last year's 3.5% and 6.0%, and favorable in comparison to 5.6% State-wide and 6.2% national unemployment rates. The assessed value of all taxable real property increased by 3.8% in Montgomery County and by 4.9% in Prince George's County in fiscal year 1994. Planning and zoning activity in the Commission's Planning Departments increased considerably, signalling a renewed growth trend. The Commission's economic condition and outlook for the future continue to be strong due to two factors. First, property taxes, which are expected to continue to be a stable source of revenue, with at least moderate growth, constitute over 93% of the Commission's General Fund Revenues. Second, at year-end the Commission has a budget basis fund balance in the General Fund of \$28,357,000. Of this amount, \$4,776,000 is designated to fund fiscal year 1995, \$3,080,000 (approximating 2% of the General Fund budget) is designated for unforeseen circumstances, \$14,447,000 is reserved in Prince George's County to fund the future costs of new facilities, and \$1,245,000 is reserved for tax refunds and adjustments. The remaining balance of \$4,809,000 is undesignated and unreserved, an increase of over \$1,000,000 from last year.

The Commission's excellent financial position, and continued emphasis on administrative and financial management and systems provide a solid foundation to respond to the continuing challenge to provide enhanced public services at an economical cost.

Major Initiatives

The Commission enjoyed an excellent program year in fiscal year 1994. The major accomplishments of the Commission are set forth in the Program Highlights section of this Report.

Financial Information

Management of the Commission is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Commission are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived, and (2) the valuation of costs and benefits requires estimates and judgments by management.

Single Audit. As a recipient of Federal, State and County financial assistance, the Commission also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management and the internal audit staff of the Commission.

As a part of the Commission's single audit, described earlier, tests are made to determine the adequacy of the internal control structure, including that portion related to Federal financial assistance programs, as well as to determine that the Commission has complied with applicable laws and regulations. The results of the Commission's single audit for the fiscal year ended June 30, 1994, provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

Budgeting Controls. The Commission maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Montgomery County and Prince George's County governments. Activities of the General Fund which include a transfer for debt service expenditures are included in the annual appropriated budget. Project length financial plans are adopted for the Capital Projects Funds. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established within each individual Fund.

The Commission's accounting records for its general governmental operations including park operation and maintenance, recreation (Prince George's County only), planning and zoning, administration, debt service, and capital projects are maintained on a modified accrual basis, with the revenue being recorded when available and measurable. Expenditures are recorded when the services or goods are received, or, under the encumbrance system, which is used in the budget preparation and control process, when a purchase order or contract has been issued. The accounting records for the Commission's Enterprise Funds, Internal Service Funds, and Employees' Retirement System are maintained on the accrual basis.

The Commission maintains an internal auditing staff that reports to the Secretary-Treasurer. This staff performs recurring audits throughout the Commission's offices and facilities. During the fiscal year ended June 30, 1994, a total of 191 audits were performed.

All internal control evaluations occur within the above framework. We believe that the Commission's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

General Government Activities - General Fund (Exhibits A-1, A-2 and A-3)

The Commission's park, recreation, planning and general administrative functions are financed primarily by five legally designated property taxes which must be levied on a separate County basis. These functions are accounted for in accounts within the General Fund.

The Montgomery County Administration and Park Accounts had favorable actual to budget variances totalling \$1,446,000 which, together with July 1, 1993, undesignated fund balances, resulted in budget basis fund balances at June 30, 1994 totalling \$3,551,000. The fiscal year 1995 budget was adopted with a funding source from fiscal year 1994 of \$2,368,000, of which \$1,604,000 may be used to offset any unanticipated expenditures and/or revenue shortfalls. The remaining \$1,183,000 is undesignated as of June 30, 1994.

The Prince George's County Administration, Park, and Recreation Accounts had favorable actual to budget variances totalling \$4,615,000 which, together with July 1, 1993, undesignated fund balances, resulted in budget basis fund balances at June 30, 1994 totalling \$24,806,000. The fiscal year 1995 budget was adopted with a funding source from fiscal year 1994 of \$4,012,000 for fiscal year 1995 expenditures, \$1,520,000 for unforeseen circumstances approximating 2% of the operating budget, \$1,200,000 for tax refunds, and \$14,447,000 for future costs of facilities. The remaining \$3,627,000 is undesignated as of June 30, 1994.

Comparative summaries of the Montgomery County Administration and Park Accounts and Prince George's County Administration, Park and Recreation Accounts on the Commission's budget basis, before debt service and other financing sources and uses, are as follows (\$000's).

<u>MONTGOMERY COUNTY</u>	<u>Actual</u> <u>FY94</u>	<u>Actual</u> <u>FY93</u>	<u>Increase (Decrease)</u>	
			<u>Amount</u>	<u>Percent</u>
Revenue Source -				
Property Taxes	\$51,887	\$50,496	\$ 1,391	2.8 %
Intergovernmental	463	66	397	601.5
Charges for Services	1,302	1,242	60	4.8
Interest Earnings	448	384	64	16.7
Other	158	260	(102)	(39.2)
County Total	<u>\$54,258</u>	<u>\$52,448</u>	<u>\$ 1,810</u>	<u>3.5 %</u>
Expenditure Classification -				
Personal Services	\$38,733	\$37,676	\$ 1,057	2.8 %
Supplies, Materials, Other				
Services and Charges	9,847	9,548	299	3.1
Capital Outlay	680	765	(85)	(11.1)
County Total	<u>\$49,260</u>	<u>\$47,989</u>	<u>\$ 1,271</u>	<u>2.7 %</u>

<u>PRINCE GEORGE'S COUNTY</u>	Actual	Actual	<u>Increase (Decrease)</u>	
	<u>FY94</u>	<u>FY93</u>	<u>Amount</u>	<u>Percent</u>
Revenue Source -				
Property Taxes	\$90,166	\$85,074	\$ 5,092	6.0 %
Intergovernmental	610	408	202	49.5
Charges for Services	5,826	5,769	57	1.0
Interest Earnings	1,206	1,106	100	9.0
Other	284	344	(60)	(17.4)
County Total	<u>\$98,092</u>	<u>\$92,701</u>	<u>\$ 5,391</u>	<u>5.8 %</u>
Expenditure Classification -				
Personal Services	\$54,740	\$51,676	\$ 3,064	5.9 %
Supplies, Materials, Other Services and Charges	21,137	18,950	2,187	11.5
Capital Outlay	<u>3,073</u>	<u>2,943</u>	<u>130</u>	<u>4.4</u>
County Total	<u>\$78,950</u>	<u>\$73,569</u>	<u>\$ 5,381</u>	<u>7.3 %</u>

The property tax revenue increase in Montgomery County resulted from growth in the assessable base of 3.5% offset by a reduction in the tax rate from 21.2 cents per \$100 of assessable valuation to 20.8 cents (1.9%). The increase in Prince George's County property tax revenue resulted from 4.3% growth in the assessable base and a large collection of prior year taxes reflecting the improved economy. The tax rate of 60.4 cents was unchanged. Total interest earnings increased from \$1,490,000 to \$1,654,000 due to a slight increase in the rate of return on investments from an average of 3.3% in fiscal year 1993 to 3.4% in fiscal year 1994 and higher cash and investment balances throughout fiscal year 1994. Montgomery County intergovernmental revenues increased by \$397,000 due to a \$200,000 grant from the Washington Suburban Sanitary Commission for the development of the Planning Department's Geographic Information System, and a \$195,000 increase in work performed under the Historic Preservation Grant. The majority of the increase in Prince George's County intergovernmental revenues relates to a \$120,000 United States Department of Transportation Mobility Match Program grant which resulted in \$102,000 in additional revenues in fiscal year 1994.

Personal services increases reflect the annual salary increase of 3.5% in base pay for employees with fully acceptable performance pursuant to the Commission's personnel evaluation system. Personal services also reflect a budgeted decrease of 12.5 workyears in Montgomery County and a budgeted increase of 25.3 workyears in Prince George's County. The Commission experienced a favorable budget to actual variance of \$6,061,000 in fiscal year 1994. Montgomery County's contribution to the total positive variance resulted primarily from a \$70,000 favorable revenue variance, and a \$989,000 expenditure positive variance. Prince George's County's contribution to the total positive variance resulted from a \$827,000 favorable variance in total revenues due to increased property tax collections and a favorable expenditure variance of \$4,336,000. The expenditure savings are largely attributed to a selective hiring freeze which was in effect for most of the year. Savings of approximately \$4,443,000 (Montgomery County - \$897,000; Prince George's - \$3,546,000) were generated in personal services primarily as a result of vacant positions.

Debt Administration - Debt Service Funds (Exhibits B-1 and B-2)

The Commission's outstanding bond issues totalling \$124,020,000 and the related debt service requirements to maturity are set forth in Note 9 of the Notes to Financial Statements.

The Commission's general obligation bonds are unconditionally guaranteed by the County for which issued. Debt service expenditures for general obligation bonds and notes totalled \$13,934,093 (Montgomery - \$4,077,257, Prince George's - \$9,856,836) for the fiscal year.

Of the outstanding debt, park acquisition and development bonds totalled \$108,920,000 at June 30, 1994, and the related debt service expenditures were \$12,342,121 for fiscal year 1994. The Commission's Metropolitan District (Park) tax includes a mandatory tax for debt service for park acquisition and development bonds of nine cents in Montgomery County and ten cents in Prince George's County. Debt service payments for these bonds approximated 1.3 cents of the mandatory debt service tax proceeds for Montgomery County and 6.4 cents for Prince George's County. The remainder of the proceeds of the mandatory taxes was used for park operation and maintenance expenditures in the respective Counties.

The Commission sold \$5,500,000 of Montgomery County Park Acquisition and Development Bonds at an effective interest rate of 4.76% and \$14,500,000 of Prince George's Park Acquisition and Development Bonds at an effective interest rate of 4.84% in December of 1993. The proceeds were used to retire a like amount of Bond Anticipation Notes, 1988 Series, whose interest rates fluctuated monthly based on market rates and actual costs averaged about 5.2%. This financing made approximately \$6,000,000 of debt service funding available to the Commission for other uses.

The Commission's outstanding general obligation bonds continue to have favorable ratings as follows.

	<u>Moody's Investors Services, Inc.</u>	<u>Standard & Poor's Corporation</u>
Montgomery County	Aaa	AAA
Prince George's County	Aa	AA

Capital Improvements - Capital Projects Funds (Exhibits C-1 and 2)

Proceeds of general obligation bond issues are accounted for in Capital Projects Funds until the projects are completed. Completed projects and construction in progress at year end are capitalized in the General Fixed Assets Account Group. During fiscal year 1994, projects totalling \$22,099,152 were completed.

Montgomery County authorized projects including supplemental appropriations totalling \$11,804,000 in fiscal year 1994 and \$7,711,000 in fiscal year 1993. Of the 1994 projects, \$4,373,000 is for local park acquisition and development and enterprise projects, which are to be funded by the Commission and other sources. The remaining projects are primarily for non-local parks which are funded by the Montgomery County government.

Prince George's County authorized projects including supplemental appropriations totalling \$6,765,000 in fiscal year 1994 and \$26,961,000 in fiscal year 1993. The major effort initiated in 1986 to enhance available public recreational facilities continued.

Financial activity for 1994 and 1993 is summarized as follows (\$000's).

	<u>Montgomery County</u>		<u>Prince George's County</u>	
	<u>FY 1994</u>	<u>FY 1993</u>	<u>FY 1994</u>	<u>FY 1993</u>
Proceeds of General Obligation Bonds	\$5,500	\$ ---	\$14,500	\$15,250
Intergovernmental Revenues -				
Federal Highway Administration	104	---	---	---
Federal Aviation Administration	---	---	354	690
Maryland Program Open Space County	---	---	3,312	2,160
	<u>2,572</u>	<u>2,270</u>	<u>---</u>	<u>775</u>
Total	<u>8,176</u>	<u>2,270</u>	<u>18,166</u>	<u>18,875</u>
Transfers In -				
General Fund	390	540	152	5,063
Enterprise Fund	911	3,786	---	---
Trust Fund	---	---	50	724
Debt Service Fund	---	---	1,850	---
Other Revenues	89	121	144	115
Total	<u>1,390</u>	<u>4,447</u>	<u>2,196</u>	<u>5,902</u>
Expenditures and Other -				
Acquisition	1,287	58	2,634	735
Development	6,382	8,942	17,010	8,514
Retirement of Debt	<u>5,500</u>	<u>---</u>	<u>14,500</u>	<u>---</u>
Total	<u>13,169</u>	<u>9,000</u>	<u>34,144</u>	<u>9,249</u>
Authorized and Funded Projects	<u>3,683</u>	<u>7,285</u>	<u>23,368</u>	<u>37,148</u>
Undesignated Fund Balance	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>
Working Capital	<u>3,683</u>	<u>7,285</u>	<u>23,368</u>	<u>37,148</u>

Self-Supporting Recreational and Cultural Facilities -Enterprise Funds
(Exhibits D-1, D-2, and D-3)

The Commission has determined that certain recreational and cultural facilities should be predominantly self-supporting through user fees. Enterprise fund accounting and reporting is used to emphasize the self-supporting nature of these activities and to provide improved cost accounting information. Enterprise fund accounting, which is on a commercial accounting accrual basis, more accurately reflects whether individual facilities return the full cost of the program.

One Enterprise Fund has been established in each County to account for the various facilities. Separate cost centers are maintained for each major type of facility including an historical airport, ice rinks, golf courses, enclosed tennis courts, conference centers, an equestrian center, a sport center (trap and skeet range), certain regional park facilities, and a marina.

The Commission's objective is that user fees and operating transfers in (subsidies) for all facilities cover operating expenses, excluding depreciation, but including payments for capital outlay. The Montgomery Enterprise Fund exceeded the goal by \$1,738,000 prior to the transfer of \$911,000 to the Capital Projects Fund for construction of various facilities. The Prince George's County Fund fell short of the goal by \$630,000 after consideration of operating transfers in of \$2,589,000 and capital outlay of \$876,000.

Summary comparative results of the financial operations of the Enterprise Funds for fiscal years 1994 and 1993 follow (\$000's).

	Montgomery County		Prince George's County	
	FY 1994	FY 1993	FY 1994	FY 1993
Operating Revenues	\$8,155	\$8,029	\$ 4,674	\$ 4,119
Operating Expenses				
Excluding Depreciation	<u>6,213</u>	<u>5,961</u>	<u>7,191</u>	<u>6,103</u>
Operating Income (Loss)				
Excluding Depreciation	1,942	2,068	(2,517)	(1,984)
Depreciation	<u>456</u>	<u>435</u>	<u>443</u>	<u>424</u>
Operating Income (Loss)	<u>\$1,486</u>	<u>\$1,633</u>	<u>\$(2,960)</u>	<u>\$(2,408)</u>

The Montgomery County facilities operating income excluding depreciation decreased \$126,000 (6.1%) due primarily to an increase in golf course expenses. Golf course expenses increased \$162,000 (5.4%) because of damage to the greens caused by the severe winter. Ice rink revenues increased in fiscal year 1994 by \$148,000 (7.3%) primarily due to the expansion of the summer operating season and increased operating hours at the Cabin John Ice Rink. Regional park revenues reflect the effect of construction of a new train station at the Wheaton Regional Park. The train station has been temporarily closed since September 1993.

Comparative Montgomery County key data are as follows.

Facility	Revenues		Operating Income (Loss) Excluding Depreciation	
	FY 1994	FY 1993	FY 1994	FY 1993
Conference Centers	\$ 354,396	\$ 389,645	\$ (90,799)	\$ (77,297)
Golf Courses	4,207,595	4,120,785	1,012,977	1,088,595
Ice Rinks	2,172,121	2,024,291	609,045	554,663
Indoor Tennis	737,593	706,064	256,684	318,318
Regional Parks	<u>683,660</u>	<u>788,371</u>	<u>154,276</u>	<u>184,093</u>
TOTAL	<u>\$8,155,365</u>	<u>\$8,029,156</u>	<u>\$1,942,183</u>	<u>\$2,068,372</u>

The Prince George's County facilities operating loss excluding depreciation increased by \$533,500 in fiscal year 1994 primarily due to an increase in the operating loss of the Equestrian Center of \$925,000.

The total revenue of Prince George's County enterprise facilities went up \$554,700 due primarily to the full year of operation of the Show Place Arena at the Equestrian Center, which generated \$344,000 of additional revenue in fiscal year 1994. This increase in revenues was offset by increased expenditures of \$1,269,000. In addition, the golf courses and the sports center had increased revenues of \$235,000 in FY 1994 due to enhancements to the Henson Creek Golf Course and self-operation of the sports center. The results of operations of the Show Place Arena, which opened in fiscal year 1994, are expected to improve dramatically in future years.

Comparative Prince George's key data are as follows.

Facility	Revenues		Operating Income (Loss) Excluding Depreciation	
	FY 1994	FY 1993	FY 1994	FY 1993
Airport	\$ 225,743	\$ 205,475	\$ (284,270)	\$ (311,153)
Equestrian Center	757,708	414,162	(1,879,561)	(954,149)
Golf Courses	2,106,046	1,954,690	115,909	84,402
Ice Rinks	596,420	566,888	(62,915)	(152,767)
Regional Parks	324,094	371,413	(177,079)	(346,645)
Sports Center	663,900	580,070	(34,462)	(72,537)
Bladensburg Marina	—	26,521	(194,944)	(230,949)
TOTAL	<u>\$4,673,911</u>	<u>\$4,119,219</u>	<u>\$(2,517,322)</u>	<u>\$(1,983,798)</u>

Internal Service Funds (Exhibits E-1, E-2 and E-3)

Internal Service Funds are used to account for the financing of those goods or services which are provided centrally by the Central Administrative Services departments to other departments on a cost reimbursement basis. Internal Service Funds are used by the Commission to account for the Commission's group insurance and risk management programs, the new executive office building on Kenilworth Avenue in Prince George's County, the recording of annual and sick leave earned, taken and accrued by employees, and financing of capital equipment purchases. The Commission has fully funded the short-term portion of the leave liability required to be recorded in the financial statements.

The Capital Equipment Funds permit spreading the cost of capital outlay to the operating Funds over a period not to exceed six years. Equipment purchases exceeding \$1,000 and having a useful life of at least five years are generally financed for the operating departments. Risk management net costs for general insurance decreased from \$4,189,000 in fiscal year 1993 to \$3,780,000 in fiscal year 1994 primarily as a result of a reduction in claims paid during FY 1994. The Commission's risk management program consisting of self-insuring small losses and commercially insuring against large losses, in combination with an intensive safety program, has produced substantial savings since its inception in 1979, and has also improved the employee safety record. Group insurance costs decreased 1% from \$10,835,000 in fiscal year 1993 to \$10,750,000 in fiscal year 1994 due primarily to claims incurred decreases resulting from decreased submission of claims incurred by indemnity plan participants.

Fiduciary Activities - (Exhibits 4, 5 and F-1, F-2, F-3, F-4, F-5 and F-6)

Fiduciary activities include the Employees' Retirement System Pension Trust Fund, the Employees' Deferred Compensation Agency Fund and a number of Expendable Trust Funds. Pension Trust Fund investments resulted in an overall loss of .5%. The Commission contributed \$7,982,800 to the Employees' Retirement System as determined by the October 1993 Actuarial Valuation as of July 1, 1993 which is used for financial reporting purposes in the accompanying report. As of July 1, 1993, the net market value of Pension Trust Fund assets approximated \$221,700,000, exceeding the Commission's estimated pension benefit obligation by approximately \$24,700,000. The Commission changed the actuarial valuation period from the end of the year to the beginning of the year. An actuarial valuation as of July 1, 1994, still in progress, indicates a net market value of Pension Trust Fund assets approximating \$223,500,000, slightly in excess of the estimated pension benefit obligation.

Cash Management

The Commission's accounting system operates under a pooled cash fund concept. This method reduces the efforts needed to manage cash and investments since bank accounts and investments are consolidated in a Treasurer's Fund instead of having separate bank accounts and investments for each Fund. Investments of the Treasurer's Fund earned interest income of \$3,180,000 during fiscal year 1994.

General Fixed Assets

The general fixed assets of the Commission are those assets used in general governmental functions and exclude the fixed assets of the Enterprise and Internal Service Funds. The assets, which are valued principally at cost, had a book value of \$387,954,000 at June 30, 1994.

Other Information

Independent Audit. State statutes require an annual audit by independent certified public accountants. The accounting firm of Arthur Andersen LLP was selected by the Commission. In addition to meeting the requirements set forth in State statutes, the audit also was designed to meet the requirements of the Federal Single Audit Act of 1984 and related OMB Circular A-128. The auditors' report on the General Purpose Financial Statements, and combining and individual fund statements and schedules is included in the Financial Section of this Report. The auditors' report related specifically to the single audit is available from the Secretary-Treasurer upon request. We are pleased to report that the auditors' reports are without qualification, the highest possible outcome of the audit process.

Awards. The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Commission for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 1993. The Commission has received this award continuously since 1973. In order to be awarded a Certificate of Achievement, the Commission must publish an easily readable and efficiently organized Comprehensive Annual Financial Report. This Report satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another Certificate.

In addition, the Commission also received the GFOA's Award for Distinguished Budget Presentation for its annual appropriated budget for fiscal year 1994. In order to qualify for the Distinguished Budget Presentation Award, the Commission's budget document was judged to be proficient in several categories including policy documentation, financial planning and organization.

Acknowledgments

The preparation of the Comprehensive Annual Financial Report on a timely basis was made possible by the dedicated service of the entire staff of the Finance Department. Each member of the Department has my sincere appreciation for the contributions made in the preparation of this Report. Special thanks are expressed to Vivian Calkins-McGettigan and the Accounting Division Staff.

I would also like to thank and compliment the Commissioners for their interest and support in planning and conducting the financial operations of the Commission in a responsible and progressive manner.

Respectfully submitted,


A. Edward Navarre
Secretary-Treasurer

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Maryland-National Capital Park and Planning Commission

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1993

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Arnold G. Blahof
President

Jeffrey L. Essler
Executive Director

COMMISSION BACKGROUND AND ORGANIZATION

The Maryland-National Capital Park and Planning Commission is a body corporate of the State of Maryland, established by the Maryland General Assembly in 1927. The laws governing the Commission were codified in 1959, recodified in 1975 to be Article 66D of the Annotated Code of Maryland and again in 1983, to be Article 28.

The Commission is a bi-county agency, empowered to acquire, develop, maintain and administer a regional system of parks in a defined Metropolitan District within the Maryland Counties (Montgomery and Prince George's) adjacent to the District of Columbia; and the Commission is empowered to prepare and administer a general plan for the physical development of a larger Regional District in the same area.

As development and urbanization of the area have progressed, the two Districts have been enlarged by the General Assembly. They now embrace all of Maryland's Montgomery and Prince George's Counties, except for certain incorporated municipalities in each County, and Election Districts No. 4 and No. 8 and most of Election District No. 10 in Prince George's County.

Responsibility for public recreation in Prince George's County and the County Recreation Department was transferred to the Commission in July, 1970 as a result of legislative action. This legislation provided that taxes to support recreation be imposed county-wide and that the County Council may require the Commission to institute new recreation programs. The County Executive appoints a Parks and Recreation Advisory Board which works closely with the Commission in setting policy.

The Commission consists of ten members, five appointed by Montgomery County and five by Prince George's County. In Montgomery County, all five of the Commissioners are appointed by the County Council and confirmed by the County Executive. Montgomery County Commissioners may not be appointed for more than two consecutive terms. In Prince George's County, all five of the Commissioners are appointed by the County Executive and confirmed by the County Council. Each County designates one of its Commissioners for the position of Chairman or Vice-Chairman of the Commission. The Commission elects one of such designees as its Chairman and the other as its Vice-Chairman. The designee of each County also serves as the Chairman of that County's Planning Board. Under the Commission's rules of procedure, the Chairmanship and Vice-Chairmanship of the full Commission rotate annually between the two designees. Terms of office are staggered and no more than three members from each county may belong to the same political party.

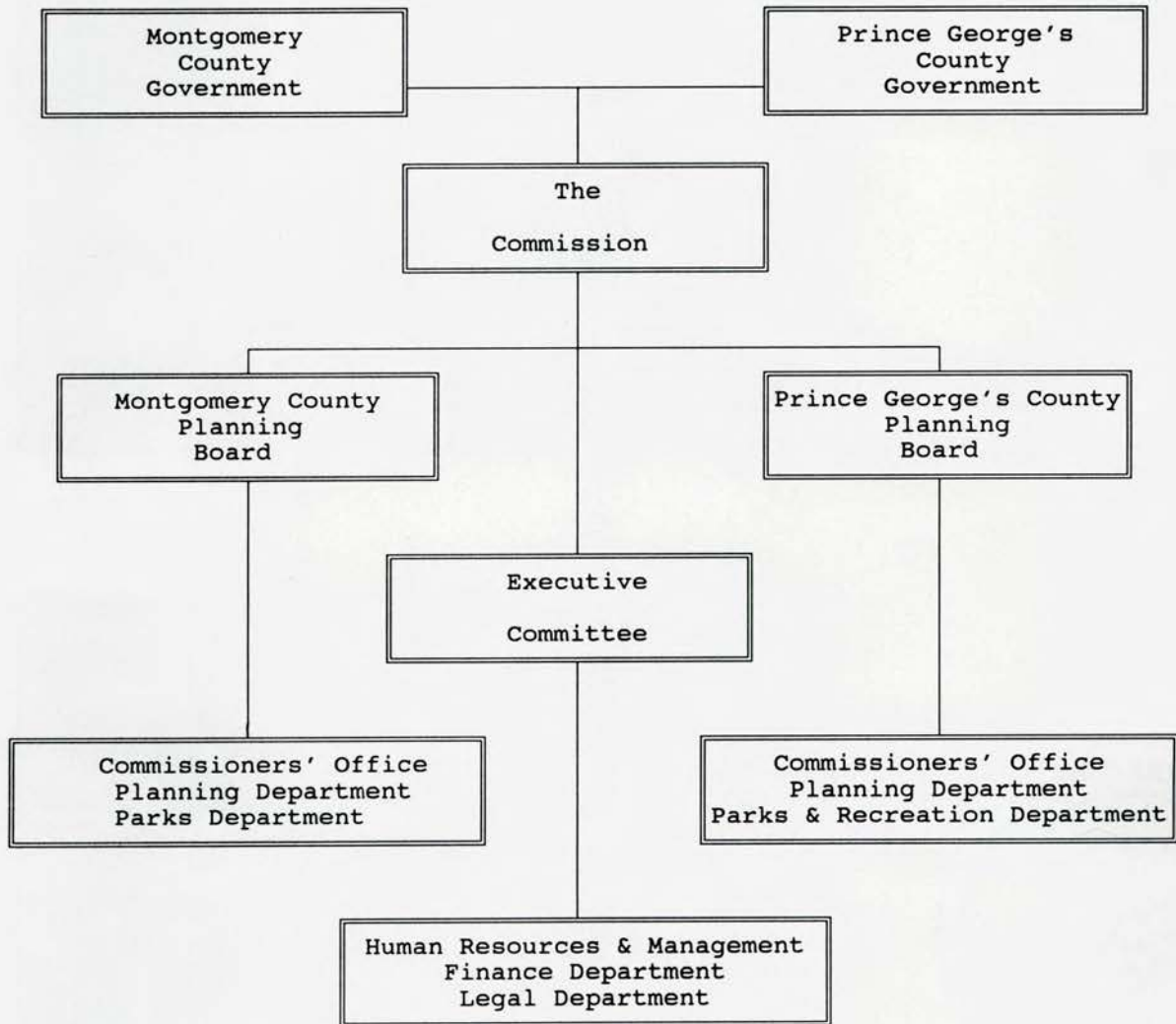
The full Commission coordinates and acts on matters of interest to both Counties. Two regional offices are maintained, one in each County. The Commission meets once each month regularly, the site of the meetings alternating between the two regional offices. The members of the Commission from each County serve as a separate Planning Board to facilitate, review and administer the matters affecting only their respective County. To carry out their functions, the County Planning Boards meet at least once a week. The County Councils set priorities for the Planning Boards' park and planning operations through their annual determination and periodic review of the Commission's operating and capital improvement budgets and work programs.

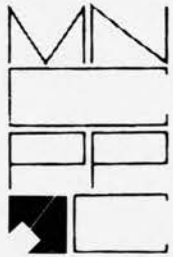
The Commission administers a park system which currently contains over 47,760 acres. It is composed of stream-valley parks, large regional parks, neighborhood parks and park-school recreational areas. Its staff consists of over 4,100 employees - planners, park and recreation administrators, park police and administrative staff. In addition, it employs in its numerous park and recreation programs up to 1,500 seasonal workers in the summer months.

The operating and administrative functions of the Commission are financed primarily by property taxes levied for the Commission by the two Counties. The Commission has the authority to sell general obligation bonds to fund approved park acquisition and development projects.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

ORGANIZATION CHART





Seniors exercise at Theresa Banks pool



Visitors enjoy the Harvest Festival at Agricultural History Farm Pa

PROGRAM HIGHLIGHTS

INTRODUCTION: The Maryland-National Capital Park and Planning Commission maintained its tradition of excellence in a wide variety of programs and services for the citizens of Montgomery and Prince George's Counties. Major accomplishments were the dedication of the Prince George's Stadium, home of the Bowie Baysox, a A-A baseball team; the opening of the Prince George's Equestrian Center Show Place Arena, a 5,000-seat multi-purpose arena; and completion of the Little Bennett Golf Course in Montgomery County, which was financed through the issuance of revenue bonds.

During the year, the Commission welcomed a new Chairman to the Montgomery County Planning Board. Renovation of the central administrative services building was completed, and staff from several previously rented office spaces settled into the new headquarters. Both Commissioners' Offices continued their public outreach through cable television coverage of public hearings and key master plan worksessions. Additional video programs were produced in-house for cablecasting and public information purposes. To further interjurisdictional cooperation, the Quad-Counties Memorandum of Understanding was signed and an active exchange of information and ideas and sharing of work is underway. Commission facilities were retrofitted to make them accessible to all, as required by the Americans With Disabilities Act. An ambitious schedule of updating comprehensive master plans continued, and a variety of parks and recreation programs continue to serve an increasingly diverse population.

PRINCE GEORGE'S COUNTY

PARKS AND RECREATION DEPARTMENT: Continuing its tradition of excellence this past year, the Department served over 750,000 residents with a park system of over 20,000 acres, coupled with innovative programming, that offered virtually every form of park and recreation service to the County's multicultural population. Major projects included: completion of the Prince George's Equestrian Center Show Place Arena; opening of the 10,000 seat capacity Prince George's Stadium; groundbreaking and on-going construction for the Glenn Dale Community Center/Splash Park; continuing construction of a 5.1-mile hiker/biker/equestrian trail along the Anacostia River; the re-opening of the elegant Riversdale Mansion after years of restoration; the completion and opening of the Visitors Center at the Historic Bladensburg Waterfront Park; and renovations to Harmony Hall Regional Center, Glassmanor Community Center and Marlow Heights Community Center. Numerous park sites were upgraded, and construction planned on two new community centers, and on an addition to one existing center.

Special events and festivals proved to be major crowd pleasers across the County, drawing hundreds of thousands of participants. Some of these popular events included: the Annual Winter Festival of Lights; the College Park Air Fair; the Montpelier Spring Festival; Marlborough Day; the Annual Jousting Tournament; the Annual Hispanic Festival; EarthFest!; Kinderfest; the Third Annual Southern Maryland Jewish Festival; and the implementation of the new Asian-Pacific Heritage Month programs.

The Upper Marlboro and Glenridge Child Care Centers served as beacons for county and state officials interested in establishing employer-sponsored child care programs in their jurisdictions. Excellence in child care continued as the Summer Lunch program monitored and distributed 74,000 lunches to needy children at 38 program sites.

Hundreds of Seniors attended and participated in a multitude of specialized services such as trips, classes and workshops at four senior centers. After-school programs for at-risk youth provided structured activities including participation in the noted "Get Hooked on Fishing Program".

The Sports/Permit Division administered a diversified program of competitive county-wide sports for youth and adults, placing continued importance on the development of Olympic athletes through programs at Fairland Athletic Complex and Sugar Ray Leonard Boxing Gym. Specialized sports camps including gymnastics, tennis, football, baseball and basketball continued.

Volunteers donated thousands of hours to wildlife management and conservation projects managed by the Division of Interpretation and Conservation. Special events such as the Farm Heritage Festival, the Wildlife Art Show and Sale, Bird of Prey Day and the Governor's Fishing Derby were extremely successful. Environmental awareness programs continued to be very popular such as the Anacostia River Clean Up.

The Arts Division provided a multitude of programs and services to more than 100 community arts organizations. Exciting cultural activities were offered through the Publick Playhouse, Montpelier Cultural Arts Center and Harmony Hall Regional Center, including: Black History Month exhibits and performances; Arts Alive performances; "The Arts Brings the World to You" seven concerts of jazz artists; and a spectacular photo exhibit marking the 50th Anniversary of the Normandy Invasion.

The Special Populations Division programmed a series of special events to highlight its 20 years of service. More than 70 specialized programs offering everything from dance to leisure skill development were offered county-wide for all age groups. Cooperation with six county agencies provided a new "Infant and Toddler" summer program held at various locations. A special project marked the expansion of inclusion opportunities for persons with disabilities.

The History Division continued to offer a wide variety of educational/recreational programs related to the County's rich cultural heritage. The archaeology program provided hands-on experience for school children and volunteers at Northampton slaves quarters. Design plans for the new College Park Airport Museum and its exhibits are nearing completion with construction expected to begin in 1996.

The safety of the park system was closely monitored by the Park Police Division which reached out by expanding its role in school mentor programs while providing policing at special events and daily operations, throughout the County. The division hosted the national conference of the Park Law Enforcement Association and developed OPERATION CARE, a community policing program that enables officers to work more closely with neighborhood residents.

The relocation of maintenance and development operations to Randall Farm resulted in an ability to further deliver quality services county-wide by housing all skilled tradespeople at one location. A pilot program to convert six vehicles to run on compressed natural gas will allow future evaluation as an alternative fuel source to meet the requirements of the Clean Air Act.

PLANNING DEPARTMENT: The Department responded to County Government needs by transferring staff, broadening priorities and creating a new Neighborhood Revitalization Division. The Division's mission is to strengthen and improve older established communities with an emphasis on several suburban areas located inside the Capital Beltway. The initial focus includes the towns of Bladensburg, Cottage City, Colmar Manor, Fairmount Heights, Seat Pleasant, Glenarden and the unincorporated community of Suitland. Visioning exercises, which will include an implementation

component, are currently underway in these areas, as well as areas around the Addison Road and Greenbelt Metro stations. Additional Division activities included: coordinating existing County resources in the focus areas; sponsoring neighborhood meetings to assure community involvement, input and direction in developing activities to meet community needs; and coordinating planning of a County-sponsored revitalization conference.

The Community Planning Division coordinated the adoption and approval of seven area master plans and sectional map amendments (SMAs). The Landover Plan was approved in the spring 1993 and the SMA was approved in July 1993. Using the optional concurrent approval process, the Glenn Dale-Seabrook-Lanham Plan/SMA, the Subregion V Plan/SMA and the Melwood-Westphalia Plan/SMA were approved in the fall and winter 1993. The Bladensburg-New Carrollton Plan/SMA, PA 68 Plan/SMA (Hyattsville, Brentwood, Colmar Manor, North Brentwood, Edmonston, Cottage City, University Park and Riverdale areas) and the Subregion VI Plan/SMA (Upper Marlboro and rural Southeastern County areas) were approved in May 1994.

The Historic Preservation Section continued its support to the Historic Preservation Commission by evaluating historic properties and reviewing historic restoration work. Design Guidelines for Scenic and Historic Roads were developed for use by the Department of Public Works and Transportation. The popular *Illustrated Inventory of Historic Sites* was updated and reprinted. The *Historic District Study of Greenbelt* was completed and received special recognition from the American Planning Association. A National Register nomination for the community of University Park is in progress.

The Development Review Division includes Zoning, Urban Design, and Subdivision functions. The Division is responsible for more than a dozen different types of applications, including Zoning Map Amendments, Special Exceptions, Conceptual and Detailed Site Plans and Preliminary and Final Plats of Subdivision. In FY 1994, the Zoning Section accepted nearly 165 applications, the Urban Design Section accepted 375 applications and the Subdivision Section accepted 330 applications.

The Information and Permit Review Division processed 17,438 permit applications in FY 1994, of which 14,769 were building permits, and provided various public information services.

The Transportation and Public Facilities Planning Division initiated a Transit District Development Plan for the College Park Metro Station. Transportation, public facility and trails elements were prepared for seven area master plans, technical assistance was provided for the Adequate Public School Facility Task Force, and a demographic analysis for 64 County Police beats was prepared. The Division reviewed several major development proposals to assure adequate public facilities, trails and adequate preservation of rights-of-way, developed a computer-assisted traffic forecasting system and provided staff support for several major State and County road projects and corridor studies.

The Natural Resources Division continued to manage the County Woodland Conservation and Tree Preservation Program and reviewed 212 Tree Conservation Plans and over 800 requests for exemption. The Division also reviewed Chesapeake Bay Critical Area Conservation Plans and numerous development requests emphasizing protecting sensitive areas and reducing the impact of noise. The Division completed three Planning Assistance to Municipalities and Communities projects and three Environmental Impact Reports for sand and gravel mining. The Division also continued to support the National Pollutant Discharge Elimination System Program and several other watershed management efforts under the Interagency Stormwater Management Agreement.

The Urban Design Planning Division continued to administer the Planning Assistance to Municipalities and Communities Program by initiating and/or completing numerous design studies, landscaping concepts, architectural facade recommendations and coordinating other projects requests within the Department. The program accepted project requests throughout the year to accommodate municipal planning needs as they occurred. The Division supported a variety of team initiatives in community planning, transit planning and revitalization. For the second year, the Division administered graphic design in the publication process, and participated in a Department wide effort to establish a consolidated publication unit.

The Information Management Division, led by the Data Systems Section, completed the first stage of the Department's Local Area Network (LAN). The Research Section initiated planning efforts for the Mid Census Survey to be conducted in 1995. The survey will update key demographic information from the 1990 Census. The Data Resources Section completed the first in a planned series of workshops on the use of Census data and monitored development trends in the County. Substantial progress was made in advancing the Department's Geographic Information System (GIS). Development of the system's base layers has been contracted and is currently underway.

MONTGOMERY COUNTY

DEPARTMENT OF PARKS: Operating under difficult fiscal constraints, the Montgomery County Department of Parks received statewide and national acclaim for meeting fiscal challenges with innovation and creativity. The staff of 632 employees worked with a commitment to safety and quality maintenance, serving more than 8 million park visitors during the year. With no increase in staff, the park system added more than 119 acres by dedication or purchase and now totals 27,800 acres, which serve the County's population of 781,000 residents.

Construction of Little Bennett Golf Course and Maintenance Yard was completed, with the clubhouse installation scheduled for completion in August 1994. Joggers, bikers and walkers began enjoying the first .6 mile of the Capital Crescent Trail, and an additional three miles will meet the portion constructed by the National Park Service by June 1995.

A new focus was placed on functional stormwater management through proper maintenance. As a result, the County Council approved the Park Commission's request for structural rehabilitation of stormwater management ponds in the FY 1994 Park CIP.

Featuring a unique natural-hedge maze, the Wheaton Adventure Playground won the Maryland Recreation and Parks Association (MRPA)/Society of Landscape Architects Landscape Site Award. The Little Bennett Boo Halloween Program, held each year at the campgrounds, also received MRPA's PARC branch creative programming award.

The Park Police Division focused on expanding and improving its proactive community partnerships. Volunteers in the Olney area, including members of Trail Riders of Today (TROT), were trained to patrol area parks on foot, on horseback and in cars donated by local dealerships. The Olney Volunteer Park Patrol drew national recognition and a Special Achievement Award in Community Policing from U.S. Attorney General Janet Reno at a meeting of the Federal Bar Association. Mounted Park Police once again patrol downtown Silver Spring's 19 parks, its many streets and alleys.

The Central Maintenance Division's focus on preventive maintenance has reduced energy costs, extended the life of equipment in all park facilities and kept at least 93 percent of the fleet in service daily. To meet

the requirements of the Americans With Disabilities Act, Central Maintenance staff retrofitted restrooms, ramps and walkways. To cover maintenance of under-utilized facilities, the Department entered into lease agreements with community-based organizations to assume responsibilities for Wheaton Woods Recreation Building and Maydale Nature Center.

The Parks Department expanded training opportunities and reinstated awards programs. In addition to technical and managerial training, the new Commission-wide Performance Evaluation Procedures workshops prepared supervisors to set realistic standards of performance. Cultural and racial diversity training helped staff become more tolerant of each other and the population they serve. The new Employee Awards Program allowed each region/division to vote for its most outstanding employee. The new "Winning with Teamwork" award honored one outstanding crew, selected for its outstanding efforts on a special project.

To encourage more Minority, Female and Disabled (MFD) businesses to participate in the Commission's procurement program, the Department of Parks hosted "The Procurement Connection," a one-day fair which included representatives from all departments within the Commission as they met one-on-one with MFD business owners. The goal was to continue our successful efforts to solicit and use MFD firms by better preparing those firms to be certified to do business with the Commission.

Funded by the Private Industry Council, 21 students received on-the-job training for six weeks, providing temporary staff during the peak summer season. Nine new student employees entered the Department's Adult Education Program and eight student employees graduated from the basic and advanced classes. This successful program was expanded to include students from the Facilities and Services Division of Montgomery County Government.

Park inventory expanded to include 20 new archaeological sites, bringing the total to 278. To celebrate the restoration of Battery Bailey, the last Civil War earthworks in Montgomery County, Civil War re-enactors were featured at the dedication in Westmorland Hills Local Park. Montgomery County Preservation, Inc. recognized work by staff from the Divisions of Natural Resources, Park Planning and Design, Central Maintenance and Region II with an historic landscaping award.

The Montgomery County Park Advocates Coalition added to the growing number of volunteers within the park system. The Coalition was especially successful in "lobbying" the County Council to provide full funding for the Capital Improvements Program and the Department's Operating Budget for FY 1995.

PLANNING DEPARTMENT: The work program for the Montgomery County Planning Department reflects its continued commitment to excellence in caring for the human habitat in the context of a natural and built environment.

To retain its commitment while maintaining the intense pace of the work program, the Planning Department has instituted a series of operational initiatives including cross-training, streamlining of administrative processes, reorganization, computer technology, document standardization and use of guidelines. By emphasizing program efficiency and effectiveness and by increasing staff productivity, the Department has been able to maintain the pace of the work program while being sensitive to fiscal limitations.

Although the Planning Department is divided internally into six divisions, it functions in three broad arenas which include master plans, regulatory reviews and general planning programs. Other activities within the Department directly or indirectly serve these efforts.

During FY 1994, the County Council completed its work on the General Plan Refinement. The Refinement provides the County with a comprehensive framework for guiding physical development and managing limited resources into the 21st Century. It is the County's longest range, most visionary document that provides a broad image of how the County will evolve while establishing a frame of reference for future decisions to make that vision become a reality. When the County Council completed its work on the Refinement, it requested further study to examine the various types of employment centers and component land uses. This study of centers will be completed in FY 1995. In contrast, the Development Approval Process (DAP) is designed to streamline the permit review process to facilitate the implementation of the future vision for Montgomery County. Numerous administrative changes have made the regulatory process more consistent, clear and predictable, and maximized public and private resources.

The Planning Department's commitment to implement the Geographic Information System mapping project continues to serve both the planning and regulatory programs. In fact, computerized mapping both internally and countywide have moved forward more smoothly than ever anticipated.

The pace of the master plan program remains intense. Fifteen master plans, sector plans, or master plan amendments have been processed during the fiscal year. The County Council adopted five of those plans. In addition, four sectional map amendments were prepared for County Council action. Another functional master plan was adopted by the County Council in FY 1994 while two multi-year countywide functional plans are currently underway. Work on the Functional Transitway and High Occupancy Vehicle Master Plan is underway to identify alignments where right-of-ways need to be preserved for future transit use. A Rustic Roads program has been initiated to identify and protect selected rustic roads by way of a countywide functional master plan. In addition, the work program was further expanded to include site selection review for a possible conference center and the relocation of two federal facilities --- the Food and Drug Administration and the Naval Surface Warfare Center.

The Department will continue to focus on streamlining the DAP as well as efficient processing of the regulatory caseload which is showing a slow upturn after four years of recession.

An integral part of the regulatory program includes zoning, design, and historic preservation activities. Regulatory staff effort in support of the master plan program has been significant throughout the past fiscal year. An important part of these efforts included the formulation of land use and specific recommendations on several controversial sites such as the major shopping center in Silver Spring and the town center in Clarksburg. In addition, 36 requests for zoning text amendments were included in the work program. Furthermore, a complex and controversial analysis of nonresidential use in residential agricultural zoning has been reactivated and is underway.

Of special note in the regulatory program was the development of a highly innovative water quality text amendment that has the potential to move water quality considerations to new levels of evaluation. This text amendment has been transmitted to the County Council for action.

In conjunction with the Adequate Public Facilities Ordinance (APFO), the Annual Growth Policy (AGP) promotes orderly growth by synchronizing development with the availability of public facilities needed to support development. Operational for more than a decade, the AGP was streamlined during the past fiscal year to provide more predictability.

CENTRAL ADMINISTRATIVE SERVICES

DEPARTMENT OF HUMAN RESOURCES AND MANAGEMENT: The Department of Human Resources and Management (DHRM), headed by the Executive Director is composed of three units: the Office of the Executive Director (which includes the Budget Office and the Fair Practices Office); the Personnel Services Division; and the Management Services Division. DHRM's purpose is to advise and support the Commission and its departments in administrative management. The Department performs the corporate functions necessary to run the management, budget coordination and administration, fair practices administration, and risk management functions.

Highlighting FY 1994, the Executive Director's immediate office coordinated scheduling and assured the quality of matters presented to the Commission, successfully developed and presented the Commission's budget proposal to the respective governing bodies of Montgomery and Prince George's Counties, and initiated a series of programs aimed at ensuring equal opportunity not only for Commission employees but also for companies seeking to do business with the Commission.

The Personnel Services Division implemented new Performance Management and Recognition programs designed to improve methods for communicating with and rewarding employee performance. The Management Services Division developed the Employee Participation Program which includes Commission-wide components such as IDEAS or "Innovation Developed through Employee Accomplishments and Suggestions." Personnel Services and Management Services each played a major role in the implementation of a new, state-of-the-art Human Resource Information System (HRIS) which features field entry of personnel actions, management decision support, on-line access to employee records and automated benefits tracking.

FINANCE DEPARTMENT: The Department of Finance provides fiscal management and oversight of all Commission financial activity. Responsibilities include the standard services of financial reporting and policy development, payroll processing, disbursement processing, investment management, debt issuance, purchasing, internal audit and information systems management.

During FY 1994 the Department coordinated the sale of \$14,500,000 of Prince George's County Park Acquisition and Development Bonds and \$5,500,000 Montgomery County Park Acquisition and Development Bonds. The Prince George's County bonds were rated AA/Aa by two national rating agencies and sold at an effective rate of 4.84%. The Montgomery County bonds were rated AAA/aaa and sold at the rate of 4.75%. This financing provided the funds to redeem the Commission's outstanding Variable Rate Demand Bond Anticipation Notes issued for Montgomery and Prince George's Counties and resulted in a reduction of the Commission's debt service costs by approximately \$6,000,000 over a 3-year period.

Implementation of the new Personnel/Payroll System was completed during FY 1994. The software, Personality, provides for on-line access to personnel data, decentralized time input and better management of resources. Laser printed paychecks and on-line personnel action forms, which are features of this new system, significantly reduce paper flow and the cost of forms.

The Department has continued to focus efforts on procurement opportunities with Minority, Female and Disabled Firms (MFD). The MFD procurement program was transferred to the Department of Human Resources and Management during FY 1994. The Commission's current goal of 25% was again exceeded this year by 2.8%.

For the twenty-first consecutive year, the Commission received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada for the FY 1993 Comprehensive Annual Financial Report which was prepared by the Finance Department.

LEGAL DEPARTMENT: The Department provides comprehensive legal services to the Commission in a wide range of areas. Attorneys represent the Commission in hearings, trials and appeals before federal courts, state courts and administrative bodies in litigation stemming from land use regulation, employment and Park Police matters, state and county legislative enactments, and the stewardship of park property. The Department provides advice and counsel to Commissioners, retirement system trustees, and staff members on the regulatory, administrative, procedural and corporate questions arising from Commission operations. In addition, attorneys work with other Commission staff in developing new solutions for problems arising from the Commission's planning, zoning, subdivision and park management activities, as well as in implementing newly imposed legislative mandates.

During 1994, the Legal Department had an extremely active year in coordinating the Commission's legislative affairs. The Department actively tracked over fifty bills, preparing and delivering position papers and testimony, monitoring and reporting progress through the legislative process, and drafting amendments.

The Department has continued to improve upon the efficiency of its operations by enhancing its computerized filing and tracking system to provide for monitoring, easy access and retrieval of records and research. Moreover, the installation in each office of electronic tracking from the circuit courts of Prince George's and Montgomery Counties has improved office operations in monitoring court cases.

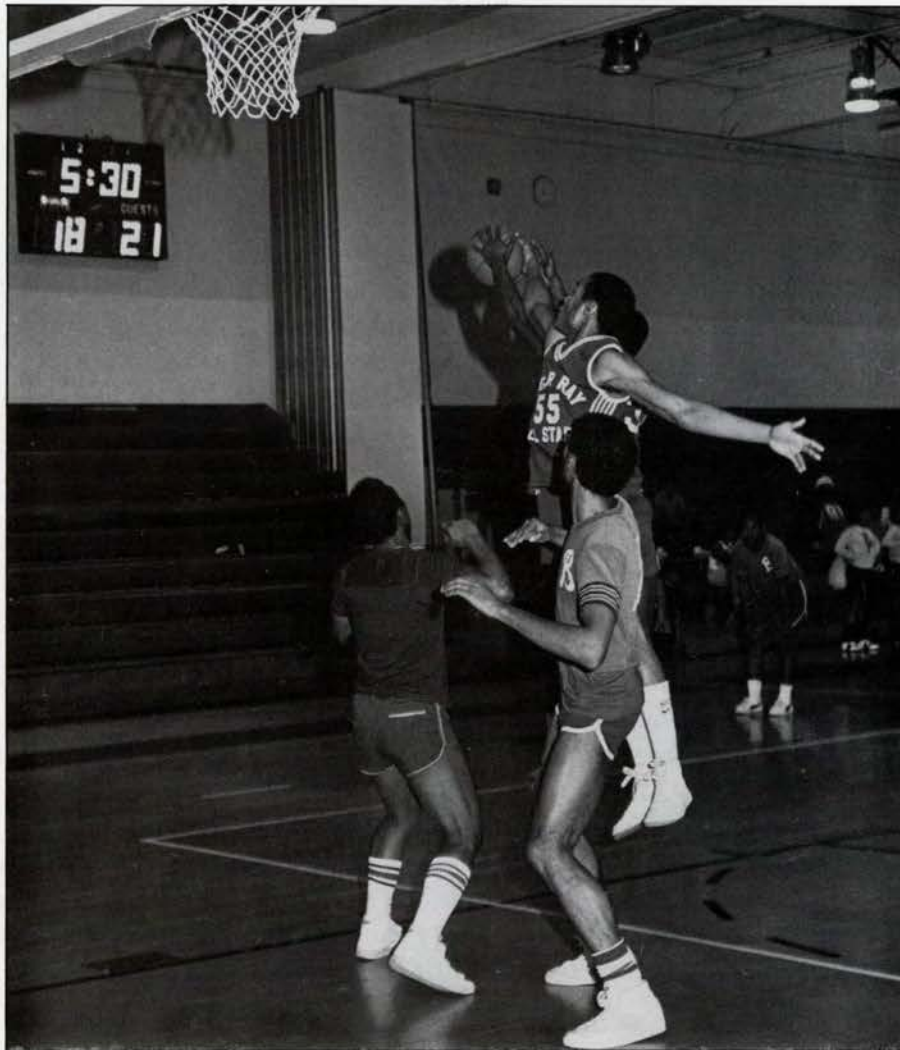
MERIT SYSTEM BOARD: The Merit System Board's major function is to serve as the administrative appellate board for Commission employees. It also functions as the oversight body for administration of the Merit System. The Board continued its cost cutting effort by reducing the staff to one person working only 18 hours a week and still maintained the capability to respond to appeals in a timely manner. As in previous years, the Board prepared and released an annual report and a summary of cases decided, which serves as an informational and educational tool.

EMPLOYEES' RETIREMENT SYSTEM: The Employees' Retirement System (ERS), administered by the 12 member Board of Trustees in accordance with the Trust Agreement between the Board and the Commission, is a contributory defined benefit pension system with four plans, qualified under the Internal Revenue Service Code Section 401(a). The administrative operations are the responsibility of the ERS Staff and Board appointed Administrator, who reports directly to the Chairman of the Board of Trustees.

ERS Trust Fund assets closed the year with a fair market value in excess of \$223 million. The FY 1994 annualized rate of return on investments was a 0.5% loss. The Board of Trustees' actions for the year included: receipt of the GFOA Certificate of Achievement for Excellence in Financial Reporting for the ERS' Component Unit Financial Report for the first time; selection of two investment management firms to implement the amended investment policy and asset allocation objectives; implementation of several Plan Amendments, as approved by the Commission, to provide equity to part-time members and administrative effectiveness for all members; and increased communications to all members regarding the System.

• PART IIA •
FINANCIAL SECTION

General Purpose Financial Statements



Midnight basketball league plays at Glenarden Community Center

ARTHUR ANDERSEN LLP

Report of Independent Public Accountants

To the Maryland-National Capital Park
and Planning Commission:

We have audited the accompanying general purpose financial statements of the Maryland-National Capital Park and Planning Commission (listed as Exhibits 1 through 5 in the Table of Contents of this Comprehensive Annual Financial Report), and the combining and individual fund financial statements (listed as Exhibit A-1 through G-3 in the Table of Contents) as of June 30, 1994, and for the year then ended. These financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose, and combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of the Maryland-National Capital Park and Planning Commission as of June 30, 1994, and the results of its operations and its cash flows of its proprietary fund types for the year then ended, in conformity with generally accepted accounting principles.

Arthur Andersen LLP

Washington, D.C.,
September 9, 1994

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

EXHIBIT I

Combined Balance Sheet - ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1994

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	
	General	Debt Service	Capital Projects	Enterprise	Internal Service	Trust and Agency Funds	General Fixed Assets	General Long-Term Obligations	June 30,	June 30,
									1994	1993
ASSETS AND OTHER DEBITS										
Equity in Pooled Cash and Investments	\$ 39,138,054	\$ ---	\$ 29,546,230	\$ 8,039,933	\$ 12,052,612	\$ 23,973,487	\$ ---	\$ ---	\$ 112,750,316	\$ 110,935,677
Cash and Marketable Securities	---	---	---	---	---	233,873,357	---	---	233,873,357	232,134,719
Cash With Fiscal Agents	---	494,418	---	724,075	3,598	---	---	---	1,222,091	6,415,930
Other Cash	80,965	---	---	43,425	---	31,170	---	---	155,560	159,215
Receivables - Taxes	3,331,000	---	---	---	---	---	---	---	3,331,000	4,581,000
Receivables - Other	577,749	---	49,537	1,436,756	---	1,471,347	---	---	3,535,389	3,105,264
Due from Other Funds	3,191,756	---	---	---	---	---	---	---	3,191,756	2,631,607
Due from Other Governments	1,415,666	---	2,040,411	---	111,614	14,676	---	---	3,582,367	4,211,783
Inventories, at Cost	70,025	---	---	1,015,306	---	---	---	---	1,085,331	1,031,113
Deposits and Other	6,934	---	---	12,237	1,682,710	---	---	---	1,701,881	1,345,739
Total Current Assets	47,812,149	494,418	31,636,178	11,271,732	13,850,534	259,364,037	---	---	364,429,048	366,552,047
Advances to Other Funds	---	---	---	---	---	1,734,875	---	---	1,734,875	1,734,875
Restricted Assets -										
Land Held for Transfer	---	---	---	---	---	29,386,098	---	---	29,386,098	27,564,585
Other	---	---	---	---	---	379,600	---	---	379,600	367,898
Fixed Assets	---	---	---	29,235,554	19,649,966	---	387,954,258	---	436,839,778	399,428,688
Accumulated Depreciation	---	---	---	(8,861,842)	(12,345,042)	---	---	---	(21,206,884)	(20,068,500)
Amount Available in Debt Service Funds	---	---	---	---	---	---	---	149,528	149,528	3,548,761
Amount Available in Leave Internal Service Funds	---	---	---	---	---	---	---	203,811	203,811	---
Resources to be Provided in Future Years -										
Retirement of General Obligation Bonds	---	---	---	---	---	---	---	118,990,472	118,990,472	122,986,239
Retirement of Accrued Liability for Compensated Absences	---	---	---	---	---	---	---	7,597,189	7,597,189	7,007,000
Total Assets and Other Debits	\$ 47,812,149	\$ 494,418	\$ 31,636,178	\$ 31,645,444	\$ 21,155,458	\$ 290,864,610	\$ 387,954,258	\$ 126,941,000	\$ 938,503,515	\$ 909,121,593
LIABILITIES, EQUITY AND OTHER CREDITS										
Liabilities:										
Current Portion of Bonds Payable	\$ ---	\$ ---	\$ ---	\$ 125,000	\$ ---	\$ ---	\$ ---	\$ ---	\$ 125,000	\$ 120,000
Current Portion of Notes Payable	---	---	---	130,042	1,558,671	---	---	---	1,688,713	1,584,066
Accounts Payable	2,953,959	---	3,925,777	414,164	179,409	12,035,012	---	---	19,508,321	17,062,111
Accrued Liabilities	3,669,382	---	---	777,019	8,964,951	107,493	---	---	13,518,845	14,333,814
Due to Other Funds	---	---	---	2,802,475	389,281	---	---	---	3,191,756	2,631,607
Due to Other Governments	74,293	---	---	749	---	---	---	---	75,042	52,326
Deposits and Deferred Revenue	3,603,651	---	659,605	343,306	---	1,312,256	---	---	5,918,818	5,680,652
Matured Bonds and Interest Payable	---	344,890	---	100,650	---	---	---	---	445,540	1,299,834
Total Current Liabilities	10,301,285	344,890	4,585,382	4,693,405	11,092,312	13,454,761	---	---	44,472,035	42,764,410
General Obligation Bonds Payable - Net of										
Current Portion	---	---	---	---	---	---	---	119,140,000	119,140,000	126,535,000
Revenue Bonds Payable - Net of Current Portion	---	---	---	4,755,000	---	---	---	---	4,755,000	4,880,000
Notes Payable - Net of Current Portion	---	---	---	313,072	3,675,943	---	---	---	3,989,015	5,677,602
Advances from Other Funds	---	---	---	1,734,875	---	---	---	---	1,734,875	1,734,875
Accrued Liability for Compensated Absences	---	---	---	---	---	---	---	7,801,000	7,801,000	7,007,000
Total Liabilities	10,301,285	344,890	4,585,382	11,496,352	14,768,255	13,454,761	---	126,941,000	181,891,925	188,598,887
Equity and Other Credits:										
Contributed Capital	---	---	---	17,012,947	529,988	---	---	---	17,542,935	17,542,935
Investment in General Fixed Assets	---	---	---	---	---	---	387,954,258	---	387,954,258	351,277,335
Retained Earnings (Deficit) -										
Reserved for Contingency	---	---	---	---	3,768,614	---	---	---	3,768,614	---
Unreserved	---	---	---	3,136,145	2,088,601	---	---	---	5,224,746	4,992,423
Fund Balances -										
Reserved for Encumbrances	9,083,816	---	16,897,658	---	---	---	---	---	25,981,474	15,921,320
Reserved for Inventories	70,025	---	---	---	---	---	---	---	70,025	64,918
Reserved for Land Held for Transfer	---	---	---	---	---	31,120,973	---	---	31,120,973	29,299,461
Reserved for Debt Service	---	149,528	---	---	---	---	---	---	149,528	3,548,761
Unreserved -										
Designated for Pension Benefits	---	---	---	---	---	223,518,993	---	---	223,518,993	221,685,061
Designated for Subsequent Years	23,547,608	---	10,153,138	---	---	22,769,883	---	---	56,470,629	73,445,280
Undesignated	4,809,415	---	---	---	---	---	---	---	4,809,415	2,745,212
Total Retained Earnings/Fund Balances	37,510,864	149,528	27,050,796	3,136,145	5,857,215	277,409,849	---	---	351,114,397	351,702,436
Total Equity and Other Credits	37,510,864	149,528	27,050,796	20,149,092	6,387,203	277,409,849	387,954,258	---	756,611,590	720,522,706
Total Liabilities, Equity and Other Credits	\$ 47,812,149	\$ 494,418	\$ 31,636,178	\$ 31,645,444	\$ 21,155,458	\$ 290,864,610	\$ 387,954,258	\$ 126,941,000	\$ 938,503,515	\$ 909,121,593

The notes to the financial statements are an integral part of this statement.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

EXHIBIT 2

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

For the Fiscal Year Ended June 30, 1994

	Governmental Fund Types			Fiduciary	Totals	
	General	Debt Service	Capital Projects	Fund	(Memorandum Only)	
				Expendable Trust	Year Ended	
				June 30, 1994	June 30, 1993	
Revenues:						
Property Taxes	\$ 142,052,810	\$ 1,825,069	\$ ---	\$ ---	\$ 143,877,879	\$ 137,322,097
Intergovernmental	1,073,554	---	6,458,057	---	7,531,611	6,368,576
Charges for Services	7,128,715	---	---	2,696,632	9,825,347	9,658,560
Interest	1,653,448	89,516	1,331,457	846,410	3,920,831	3,392,000
Miscellaneous	442,025	---	117,825	1,005,846	1,565,696	3,012,152
Total Revenues	152,350,552	1,914,585	7,907,339	4,548,888	166,721,364	159,753,385
Expenditures:						
Current -						
General Government	10,070,142	---	---	---	10,070,142	9,081,968
County Planning and Zoning	23,427,053	---	---	---	23,427,053	22,029,934
Park Operation and Maintenance	67,619,184	---	---	---	67,619,184	67,065,856
Recreation Programs	23,180,621	---	---	---	23,180,621	21,845,099
Miscellaneous Expendable Trust Funds	---	---	---	3,416,034	3,416,034	3,113,796
Capital Outlay - Land Acquisition and Development	---	---	27,311,816	---	27,311,816	18,249,782
Debt Service -						
Principal Retirement	---	7,395,000	---	---	7,395,000	7,975,000
Interest and Fiscal Charges	---	6,539,093	---	---	6,539,093	5,833,490
Total Expenditures	124,297,000	13,934,093	27,311,816	3,416,034	168,958,943	155,194,925
Excess of Revenues over (under) Expenditures	28,053,552	(12,019,508)	(19,404,477)	1,132,854	(2,237,579)	4,558,460
Other Financing Sources (Uses):						
Proceeds of General Obligation Bonds	---	---	20,000,000	---	20,000,000	15,250,000
Retirement of Debt - Bond Anticipation Notes	---	---	(20,000,000)	---	(20,000,000)	---
Operating Transfers In	1,331,457	13,125,372	3,353,321	233,097	18,043,247	22,865,994
Operating Transfers Out	(16,342,022)	(4,505,097)	(1,331,457)	(50,000)	(22,228,576)	(21,022,662)
Total Other Financing Sources (Uses)	(15,010,565)	8,620,275	2,021,864	183,097	(4,185,329)	17,093,332
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	13,042,987	(3,399,233)	(17,382,613)	1,315,951	(6,422,908)	21,651,792
Fund Balances, July 1	24,467,877	3,548,761	44,433,409	52,574,905	125,024,952	103,373,160
Fund Balances, June 30	\$ 37,510,864	\$ 149,528	\$ 27,050,796	\$ 53,890,856	\$ 118,602,044	\$ 125,024,952

The notes to the financial statements are an integral part of this statement.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

EXHIBIT 3

Combined Statement of Revenues, Expenditures/Encumbrances, and
Changes in Fund Balances - Budget (Non-GAAP Budgetary Basis) and Actual - GENERAL FUND
For the Fiscal Year Ended June 30, 1994

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$ 141,236,349	\$ 142,052,810	\$ 816,461
Intergovernmental	1,532,916	1,073,554	(459,362)
Charges for Services	4,722,815	4,754,100	31,285
Rentals and Concessions	2,474,225	2,374,615	(99,610)
Interest	1,042,600	1,653,448	610,848
Miscellaneous	445,250	442,025	(3,225)
Total Revenues	<u>151,454,155</u>	<u>152,350,552</u>	<u>896,397</u>
Expenditures/Encumbrances:			
Current:			
General Government	10,130,061	9,883,451	246,610
County Planning and Zoning	24,331,478	23,808,932	522,546
Park Operation and Maintenance	72,974,531	69,432,164	3,542,367
Recreation Programs	<u>26,098,844</u>	<u>25,084,767</u>	<u>1,014,077</u>
Total Expenditures/Encumbrances	<u>133,534,914</u>	<u>128,209,314</u>	<u>5,325,600</u>
Excess of Revenues over (under) Expenditures/Encumbrances	<u>17,919,241</u>	<u>24,141,238</u>	<u>6,221,997</u>
Other Financing Sources (Uses):			
Operating Transfers In	660,000	1,331,457	671,457
Operating Transfers Out	<u>(15,509,500)</u>	<u>(16,342,022)</u>	<u>(832,522)</u>
Total Other Financing Sources (Uses)	<u>(14,849,500)</u>	<u>(15,010,565)</u>	<u>(161,065)</u>
Excess of Revenues and Other Sources over (under) Expenditures/Encumbrances and Other Uses - Budget Basis	<u>\$ 3,069,741</u>	9,130,673	<u>\$ 6,060,932</u>
Fund Balances - Budget Basis, July 1		<u>19,226,350</u>	
Fund Balances - Budget Basis, June 30		<u>\$ 28,357,023</u>	

The notes to the financial statements are an integral part of this statement.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

EXHIBIT 4

Combined Statement of Revenues, Expenses, and Changes in
Retained Earnings/Fund Balances - ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
For the Fiscal Year Ended June 30, 1994

	Proprietary Fund Types		Fiduciary	Totals	
			Fund Types	(Memorandum Only)	
	Enterprise	Internal Service	Pension Trust	Year Ended	
				June 30,	June 30,
				1994	1993
Operating Revenues:					
Sales	\$ 2,127,988	\$ ---	\$ ---	\$ 2,127,988	\$ 2,109,341
Charges for Services	8,050,775	28,020,599	---	36,071,374	34,403,039
Rentals and Concessions	2,650,513	---	---	2,650,513	2,085,849
Investment Income	---	---	13,430,910	13,430,910	21,389,755
Unrealized Gain (Loss) on Investments	---	---	(15,757,315)	(15,757,315)	9,962,058
Pension Trust Contributions	---	---	10,432,789	10,432,789	11,011,208
Miscellaneous	---	242,068	---	242,068	258,035
Total Operating Revenues	<u>12,829,276</u>	<u>28,262,667</u>	<u>8,106,384</u>	<u>49,198,327</u>	<u>81,219,285</u>
Operating Expenses:					
Cost of Goods Sold	1,180,726	---	---	1,180,726	1,168,827
Personal Services	6,101,345	10,236,015	---	16,337,360	15,881,196
Supplies and Materials	1,874,078	54,194	---	1,928,272	1,239,754
Other Services and Charges	3,219,697	14,724,798	---	17,944,495	17,873,778
Depreciation	898,447	1,613,014	---	2,511,461	2,482,173
Retirement Benefit Payments	---	---	5,481,545	5,481,545	4,904,244
Refunds	---	---	120,024	120,024	191,636
Administrative Expenses	1,028,569	---	670,883	1,699,452	2,022,984
Total Operating Expenses	<u>14,302,862</u>	<u>26,628,021</u>	<u>6,272,452</u>	<u>47,203,335</u>	<u>45,764,592</u>
Operating Income (Loss)	<u>(1,473,586)</u>	<u>1,634,646</u>	<u>1,833,932</u>	<u>1,994,992</u>	<u>35,454,693</u>
Nonoperating Revenues	448,555	390,153	---	838,708	2,386,108
Nonoperating Expenses	<u>(436,744)</u>	<u>(747,416)</u>	---	<u>(1,184,160)</u>	<u>(847,249)</u>
Nonoperating Revenues (Expenses), Net	<u>11,811</u>	<u>(357,263)</u>	---	<u>(345,452)</u>	<u>1,538,859</u>
Income (Loss) Before Operating Transfers	<u>(1,461,775)</u>	<u>1,277,383</u>	<u>1,833,932</u>	<u>1,649,540</u>	<u>36,993,552</u>
Operating Transfers In	2,674,650	2,422,000	---	5,096,650	1,942,290
Operating Transfers Out	<u>(911,321)</u>	---	---	<u>(911,321)</u>	<u>(3,785,622)</u>
Total Operating Transfers	<u>1,763,329</u>	<u>2,422,000</u>	---	<u>4,185,329</u>	<u>(1,843,332)</u>
Net Income (Loss)	<u>301,554</u>	<u>3,699,383</u>	<u>1,833,932</u>	<u>5,834,869</u>	<u>35,150,220</u>
Retained Earnings/Fund Balances, July 1	2,834,591	2,157,832	221,685,061	226,677,484	189,707,130
Elimination of the Contributed Capital Associated with the Transfer of the Aquatics Program	---	---	---	---	5,551,060
Residual Equity Transfer (Out)	---	---	---	---	<u>(3,730,926)</u>
Retained Earnings/Fund Balances, June 30	<u>\$ 3,136,145</u>	<u>\$ 5,857,215</u>	<u>\$ 223,518,993</u>	<u>\$ 232,512,353</u>	<u>\$ 226,677,484</u>

The notes to the financial statements are an integral part of this statement.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

EXHIBIT 5

Combined Statement of Cash Flows - ALL PROPRIETARY FUND TYPES
For the Fiscal Year Ended June 30, 1994

	Proprietary Fund Types		Totals (Memorandum Only)	
	Enterprise	Internal Service	Year Ended	
			June 30, 1994	June 30, 1993
Cash Flows from Operating Activities:				
Operating Income (Loss)	\$ (1,473,586)	\$ 1,634,646	\$ 161,060	\$ (1,116,988)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation	898,447	1,613,014	2,511,461	2,482,173
Changes in Assets and Liabilities:				
(Increase) Decrease in Other Cash	10,500	---	10,500	(11,010)
(Increase) Decrease in Accounts Receivable	(928,323)	---	(928,323)	(81,204)
(Increase) Decrease in Due from Other Funds	---	1,344,394	1,344,394	(147,001)
(Increase) Decrease in Due from County Government	---	1,438,855	1,438,855	714,979
(Increase) Decrease in Due from Other Governments	---	---	---	171,924
(Increase) Decrease in Inventories, at Cost	(49,111)	---	(49,111)	28,721
(Increase) Decrease in Deposits and Other	---	(358,266)	(358,266)	151,757
Increase (Decrease) in Accounts Payable	17,597	(167,415)	(149,818)	363,609
Increase (Decrease) in Claims Payable	---	51,473	51,473	(142,744)
Increase (Decrease) in Accrued Salaries and Benefits	61,823	49,198	111,021	5,021
Increase (Decrease) in Accrued Leave	(16,345)	(293,752)	(310,097)	183,660
Increase (Decrease) in Interest Payable	(2,475)	---	(2,475)	---
Increase (Decrease) in Estimate of Incurred but Unreported Claims	---	1,209,780	1,209,780	1,833,231
Increase (Decrease) in Other Accrued Liabilities	---	(70,739)	(70,739)	(55,895)
Increase (Decrease) in Due to Other Funds	1,515,262	389,281	1,904,543	(970,648)
Increase (Decrease) in Due to Other Governments	430	---	430	319
Increase (Decrease) in Revenue Collected in Advance	2,417	---	2,417	119,116
Net Cash Provided (Used) by Operating Activities	<u>36,636</u>	<u>6,840,469</u>	<u>6,877,105</u>	<u>3,529,020</u>
Cash Flows from Noncapital Financing Activities:				
Subsidy Received from the County	175,000	---	175,000	1,800,000
Operating Transfers In from Other Funds	2,674,650	2,422,000	5,096,650	1,942,290
Operating Transfers Out to Other Funds	(911,321)	---	(911,321)	(3,785,622)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>1,938,329</u>	<u>2,422,000</u>	<u>4,360,329</u>	<u>(43,332)</u>
Cash Flows from Capital and Related Financing Activities:				
Acquisition of Fixed Assets	(1,101,535)	(1,337,538)	(2,439,073)	(3,458,558)
Principal Paid on Notes Payable	(122,293)	(1,461,646)	(1,583,939)	(1,276,798)
Principal Paid on General Obligation Bonds	---	---	---	(50,000)
Principal Paid on Revenue Bonds	(120,000)	---	(120,000)	---
Interest Paid on Notes Payable	(31,669)	(415,590)	(447,259)	(434,749)
Interest Paid on Revenue Bonds	(405,075)	---	(405,075)	(412,500)
Payments to Fiscal Agents	---	---	---	(33,136)
Payments by Fiscal Agents	1,145,522	26,585	1,172,107	4,196,068
Proceeds from Financing	---	---	---	1,018,696
Net Cash Provided (Used) for Capital and Related Financing Activities	<u>(635,050)</u>	<u>(3,188,189)</u>	<u>(3,823,239)</u>	<u>(450,977)</u>
Cash Flows from Investing Activities:				
Interest on Restricted Investments	39,564	---	39,564	110,184
Interest on Investments	233,991	390,153	624,144	475,924
Net Cash Provided (Used) in Investing Activities	<u>273,555</u>	<u>390,153</u>	<u>663,708</u>	<u>586,108</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,613,470	6,464,433	8,077,903	3,620,819
Cash and Cash Equivalents, July 1	6,426,463	5,588,179	12,014,642	8,393,823
Cash and Cash Equivalents, June 30	<u>\$ 8,039,933</u>	<u>\$ 12,052,612</u>	<u>\$ 20,092,545</u>	<u>\$ 12,014,642</u>

The notes to the financial statements are an integral part of this statement.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

NOTES TO FINANCIAL STATEMENTS

June 30, 1994

(I) - THE COMMISSION AND ITS SERVICES

(A) Background

The Maryland-National Capital Park and Planning Commission (the "Commission") is a body corporate of the State of Maryland established by the Maryland General Assembly in 1927. The Commission is a bi-county agency. It is empowered to acquire, develop, maintain and administer a regional system of parks in the defined Metropolitan District in Montgomery and Prince George's Counties, and to prepare and administer a general plan for the physical development of a defined Regional District for the two Counties. The Commission also conducts the recreation program for Prince George's County. The express powers of the Commission are provided in Article 28 of the Annotated Code of Maryland. As a body corporate of the State of Maryland, the Commission is not generally subject to local county legislation such as the Tax Reform Initiative by Marylanders ("TRIM") Prince George's County Charter Amendment originally enacted in November 1978.

The major source of funding for the Commission's primary services are five property taxes levied on an individual County basis: Montgomery County administration tax - general administration and planning; Montgomery County park tax - park operations and debt service for park acquisition and development bonds; Prince George's County administration tax - general administration and planning; Prince George's County park tax - park operations and debt service for park acquisition and development bonds; and the Prince George's County recreation tax for the recreation program. Five separate accounts are maintained within the General Fund to account for the Commission's primary services. Revenues and expenditures which can be specifically identified with a County are recorded in the appropriate account of that County and those which apply to both Counties are allocated to the appropriate accounts. Other funds and accounts are maintained on a Commission-wide or on a separate County basis as necessary and appropriate.

The provisions of Sections 2-113 and 7-107 of Article 28 of the Annotated Code of Maryland require that the Commission publish an annual financial report and that it be certified by independent certified public accountants. The General Purpose Financial Statements have been presented on a Commission-wide basis to meet the financial reporting needs of the Commission and the requirements of Maryland law.

(B) Principles Used in Determining the Scope of Entity for Financial Reporting Purposes

The Commission's reporting entity is determined by applying the criteria approved by the Governmental Accounting Standards Board (GASB). Applying the criteria established by the GASB, the Commission exercises oversight responsibility over the Employees' Retirement System. The criteria used to determine the oversight includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters. Accordingly, the financial statements of the Employees' Retirement System are included in the accompanying financial statements.

The applicability to the Commission of the GASB criteria has also been carefully reviewed by Montgomery and Prince George's Counties' financial staff. As a result of their review, they have determined that certain activities of the Commission represent a segment of Montgomery County and Prince George's County, reportable in their respective financial statements as of June 30, 1994. The

Counties' oversight of the Commission includes the selection of Commissioners, budget approval, and each County is required by law to guarantee the general obligation bonds of the Commission issued for its jurisdiction. The financial activities of the Commission's Employees' Retirement System and Employees' Deferred Compensation Agency Fund are not reported by either County. Therefore, the Commission prepares a Comprehensive Annual Financial Report (CAFR). The financial data of the Commission pertinent to Montgomery County and Prince George's County, excluding the Commission's Employees' Retirement System and the Employees' Deferred Compensation Agency Fund, are set forth on a County basis in Note 17 below.

(2) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Commission conform to generally accepted accounting principles applicable to governmental units.

The following is a summary of the more significant policies.

(A) Basis of Presentation - Fund Accounting

The accounts of the Commission are organized on the basis of Funds and Account Groups, each of which is considered a separate accounting entity. The financial position and operations of each Fund are accounted for with a separate set of self-balancing accounts which comprise the Fund's assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual Funds based upon the purposes for which they are to be expended and the means by which spending activities are controlled. The various Funds are summarized by type, by County, and for the Commission in total in the financial statements in this report.

The following Fund and Account Groups are used by the Commission.

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Commission. It is used to account for the tax revenues and other revenues which fund the Commission's general operations and to account for all other financial resources except those required to be accounted for in another Fund.

Debt Service Funds - Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Projects Funds - Capital Projects Funds are 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).

PROPRIETARY FUNDS

Enterprise Funds - Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the Commission is that the costs (operating expenses, before depreciation, and the payments for facility and equipment additions) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where the Commission has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. A single Enterprise Fund is maintained for the numerous enterprise operations of each County. Relevant segment data for the Enterprise Funds are presented in Note 11. Supplemental information as requested by the Commissioners appears in Table 15.

Internal Service Funds - Internal Service Funds are used to account for the financing of certain goods or services provided by one department to other departments of the Commission on a cost-reimbursement basis.

FIDUCIARY FUNDS

Trust and Agency Funds are used to account for assets held by the Commission in a trustee capacity or as an agent for employees, individuals, private organizations, other governmental units and/or other Funds. These include Expendable Trust, Pension Trust, and Agency Funds. Pension Trust Funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The Commission's Employees' Retirement System Pension Trust Fund and Employees' Deferred Compensation Agency Fund are not maintained on a separate County basis.

ACCOUNT GROUPS

General Fixed Assets Account Group - This Account Group is used to account for all fixed assets of the Commission, other than those accounted for in the proprietary and fiduciary funds.

General Long-Term Obligations Account Group - This Account Group is used to account for all long-term obligations of the Commission, except obligations accounted for in the proprietary and fiduciary funds.

(B) Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these Funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds and pension trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these Funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The governmental, expendable trust and agency funds are maintained on the modified accrual basis of accounting. Under this method of accounting, revenues are recorded in the accounting period in which they become both available and measurable. Revenues from taxes are recognized when they have been levied, are due on or before June 30 and collection is expected within 60 days thereafter. Proceeds from the sale of general obligation bonds/notes are recorded as "Other Financing Sources." All other revenue sources are recorded on the accrual basis of accounting. Expenditures are generally recorded as the liabilities are incurred. The exceptions to this general rule are that principal and interest on general long-term debt are considered expenditures when due, and accumulated unpaid annual and compensatory leave not expected to be taken within 60 days after the year end is reported in the General Long-Term Obligations Account Group.

The proprietary funds are maintained on the accrual basis of accounting, under which revenues are recorded when earned and expenses are recorded when incurred. The accounts of the Employees' Retirement System Pension Trust Fund are also maintained on the accrual basis.

(C) Budgets and Budgetary Accounting

The following procedures are used in establishing the annual budget.

- o On or before January 15, the Commission submits to the County Executive of each County a proposed budget for the respective accounts of the General Fund (including park debt service), and a budget plan for the respective Enterprise Funds and Internal Service Funds. The Capital Projects Funds' budgets and six-year expenditure plans are submitted prior to November 1. These budgets and plans include proposed expenditures and the means of financing them.
- o The budgets and plans are transmitted by the County Executive with recommendations to the respective County Council. The County Councils conduct public hearings on the budgets and plans, and the budgets and plans are legally adopted prior to July 1.
- o The Commission is authorized to transfer budget appropriations of up to 10% for each account, project, department or function as defined in the approved budget, but the Commission may not alter total appropriations nor transfer amounts greater than 10% without County Council approval by budget amendment. An expenditure of funds may not be made or authorized by the Commission in excess of the available approved budget amounts plus 10 percent. However, the Commission's expenditures may not exceed the total approved budget for its General Fund without prior approval by the respective County Council, except in Prince George's County, where grant funds received with the knowledge and approval of the County constitute an automatic budget amendment, thereby increasing the appropriations.
- o General Fund unencumbered appropriations lapse at year-end. Capital project appropriations do not lapse until the project is completed. The budget plans for the proprietary funds serve as a guide to the Commission and not as legally binding limitations.
- o During fiscal year 1994, supplemental appropriations were approved which increased the General Fund and Capital Projects Funds by \$468,553 and \$3,718,000, respectively.

Formal budgetary integration is employed as a management control device for the General Fund. The budget for the General Fund is adopted on a basis consistent with generally accepted accounting principles ("GAAP") except that encumbrances are treated as expenditures.

The actual expenditures in the Combined Statement of Revenues, Expenditures/Encumbrances, and Changes in Fund Balances - Budget (Non-GAAP Budgetary Basis) and Actual, are presented on a basis consistent with The Maryland-National Capital Park and Planning Commission Adopted Annual Budget. All expenditures made during 1994 were within the legal limitations pertinent to the Commission.

(D) Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded when initiated, is employed in the governmental funds for budgetary reporting purposes. Encumbrances outstanding at year end are reported as reservations of fund balance since they do not constitute expenditures or liabilities under GAAP.

(E) Pooled Cash and Investments

The cash and investments of all Funds are combined into a common pool to maintain investment flexibility and maximize earnings. The Commission's Finance Department manages the pool. Investment earnings are allocated to participating Funds based upon their average monthly equity. Investments, except those of the Pension Trust and the Agency Funds, are stated at cost, adjusted for amortization of premiums and discounts, which approximates market value. Pension Trust and Agency Fund investments are stated at market value.

(F) Inventories

Inventories are valued at cost for governmental funds and at the lower of cost (first-in, first-out) or market for proprietary funds. Inventories in the General Fund are offset by corresponding reserves of fund balance. Inventories in the General Fund are recorded as expenditures at the time of sale or use.

(G) Advances to Other Funds

Long-term interfund advances at June 30, 1994 consist of \$1,734,875 of land acquired by the Prince George's County Advance Land Acquisition Fund which is being used for park purposes in the Enterprise Fund. The advances are recorded as noncurrent receivables/payables in the respective Funds.

(H) General Fixed Assets

General fixed assets have been acquired primarily for parks and recreational facilities. Assets purchased or constructed are recorded as expenditures in the governmental funds and capitalized at cost in the General Fixed Assets Account Group, or in the proprietary funds, as appropriate. Donated assets are recorded at estimated fair market value at the time received. Normal repair and maintenance costs are expensed when incurred. No depreciation of general fixed assets has been recorded. See Note 8.

(I) Property, Plant and Equipment - Proprietary Funds

Property, plant and equipment purchased by the Enterprise and Internal Service Funds are stated at cost. Depreciation is calculated using the straight-line method with useful lives of 10 to 40 years for buildings and improvements and five to 15 years for equipment.

(J) Employee Leave and Group Insurance

Commission employees earn annual leave and sick leave in varying amounts, and are granted three days personal leave annually. Such leave is recorded as an expenditure when earned. Some employees may also earn compensatory leave in lieu of overtime pay. The accumulated unpaid annual and compensatory leave expected to be taken within 60 days after the year end has been expensed in the General Fund. The Leave Internal Service Funds receive revenue from the General Fund for leave earned by employees. When leave is taken, it is recorded as an expense in the Leave Internal Service Funds. The liability for leave expected to be taken within 60 days after year end is recorded in the Leave Internal Service Funds. The accumulated leave balances in which employees have vested rights, but which are not expected to be used within 60 days after year end, have been recorded in the General Long-Term Obligations Account Group (see Note 16).

Group insurance costs are recorded as expenditures in the General Fund and as revenue in the Internal Service Funds. Payments for group insurance premiums are recorded as expenses in the Self-Insurance Internal Service Fund.

(K) Deferred Compensation Plans

The Commission offers its employees deferred compensation plans created in accordance with Internal Revenue Code Section 457. One plan, available to all career Commission employees, permits them to defer a portion of their salary to future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The Commission also offers a separate deferred compensation plan to its officers and to the staff of the Employees' Retirement System.

All amounts of compensation deferred under the plans, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the Commission (without being restricted to the provisions of benefits under the plans), subject only to the claims of the Commission's general creditors. Participants' rights under the plans are equal to those of general creditors of the Commission in an amount equal to the fair market value of the deferred account for each participant. It is the opinion of its General Counsel that the Commission has no liability for losses under the plans, but does have the duty of due care that would be required of an ordinary prudent investor. The Commission believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future. The plans are accounted for in an Agency Fund.

(L) Reserves

Fund balances in the governmental funds are reserved for encumbrances, inventories, debt service and restricted assets to indicate the amounts not available for other expenditures. Retained earnings in the Self Insurance Internal Service Funds are reserved to pay future claims.

(M) Comparative Data/Total Columns

Comparative total data for 1993 have been presented in the accompanying financial statements to provide an understanding of changes in the Commission's financial position and operations. However, complete comparative data have not been presented since their inclusion would make the statements unduly complex and difficult to read.

Total columns (memorandum only) in the General Purpose Financial Statements are presented to facilitate financial analysis and are not intended to present financial information in conformity with generally accepted accounting principles or on a consolidated basis.

(N) Statement of Cash Flows

The Commission uses cash management pools, which allow the proprietary funds to withdraw funds at any time without prior notice or penalty. For Statement of Cash Flow purposes, the Commission has defined cash equivalents as Equity in Pooled Cash and Investments for proprietary funds. During fiscal years 1994 and 1993 there were no noncash financing activities.

(O) Residual Equity Transfers

Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

(3) - CASH AND INVESTMENTS

The Commission's deposits and investments as of June 30, 1994, totalled \$348,001,324, presented in the combined balance sheet as "Cash and Investments," of which \$346,623,673 was held and managed in three separate pools: the Commission's pool of deposits and investments, the Pension Trust Fund investments, and the Deferred Compensation Agency Fund investments. The remaining balance comprised \$1,377,651 cash with fiscal agents and in cash funds at various recreation facilities (\$1,222,091 and \$155,560 respectively). The Commission's pool is available to all Funds, except for the Pension Trust Fund and the Deferred Compensation Agency Fund. The following is a schedule of total cash and investments.

	<u>Commission</u>	<u>Pension Trust Fund</u>	<u>Deferred Compensation Agency Fund</u>	<u>Total</u>
Pooled Cash and Investments:				
Cash in Banks (Overdraft)	\$ (134,063)	\$ ---	\$ ---	\$ (134,063)
Investments	<u>112,884,379</u>	<u>222,372,602</u>	<u>11,500,755</u>	<u>346,757,736</u>
Total Pooled Cash and Investments	<u>112,750,316</u>	<u>222,372,602</u>	<u>11,500,755</u>	<u>346,623,673</u>
Other Cash:				
Cash with Fiscal Agents	1,222,091	---	---	1,222,091
Other Cash	<u>155,560</u>	<u>---</u>	<u>---</u>	<u>155,560</u>
Total Other Cash	<u>1,377,651</u>	<u>---</u>	<u>---</u>	<u>1,377,651</u>
 Total Cash and Investments	 <u>\$114,127,967</u>	 <u>\$222,372,602</u>	 <u>\$11,500,755</u>	 <u>\$348,001,324</u>

(A) Commission's Cash and Investments

Cash in Bank - At year end, the carrying amount of deposits was an overdraft of \$134,063 and the bank balance was \$859,074. Of the bank balance, \$329,703 was covered by Federal depository insurance and \$529,371 was collateralized with securities held by a Federal Reserve Bank in the name of the Commission and the Commission's bank.

The Commission requires collateral for the pooled cash and investments of ten or more days duration to be held in the Commission's name by the trust department of a bank other than the pledging bank. The Commission's policy was complied with throughout the year ended June 30, 1994.

Cash with Fiscal Agents - At year end, the Commission had \$1,222,091 held with fiscal agents, of which \$344,890 was held in cash, \$727,673 was held in mutual funds and \$149,528 was held in U.S. Government Securities that are insured or registered or held by the Commission or its agent in the Commission's name.

Investments - Statutes authorize the Commission to invest in obligations for which the United States has pledged its faith and credit for the payment of principal and interest, obligations that are issued by a Federal agency in accordance with an Act of Congress, investment-grade quality municipal bonds or a fund that invests in such municipal bonds (with respect to bond proceeds only), bankers' acceptances, repurchase agreements and the State Treasurer's investment pool. The Commission may also invest in investment companies or investment trusts which invest only in direct United States government obligations and repurchase agreements fully collateralized by United States government obligations and which take delivery of that collateral.

Statutes require that securities underlying repurchase agreements have a market value of at least 100% of the cost of the investment. If, during the year, the market value of securities underlying such

investments fell below this required level, additional collateral was pledged or other collateral in the amount of the required level was substituted.

(B) Pension Trust Fund and Deferred Compensation Agency Fund Investments

Statutes do not restrict the investment activity of these two Funds.

(C) Categories of Investments

Investments are categorized to give an indication of the level of risk assumed by the Commission at year end. Category 1 includes investment securities that are insured or registered, or held by the Commission or its agent in the Commission's name. Category 2 includes uninsured and unregistered investment securities held by the financial institution's trust department, or agent in the Commission's name. Category 3 includes uninsured and unregistered investment securities held by the counterparty, or by its trust department or agent but not in the Commission's name. The Commission did not hold Category 3 investments during the year ended June 30, 1994, and did not hold Category 2 or 3 investments at year end. The Commission does not have the authority to enter into reverse repurchase agreements and did not do so during the year ended June 30, 1994. Insurance contracts, real estate, and mutual funds are not subject to categorization.

The Commission's investments at June 30, 1994 were as follows.

	<u>Category 1</u>	<u>Carrying Amount</u>	<u>Market Value</u>
Commission Investments:			
Federal Farm Credit Banks	\$ 4,816,652	\$ 4,816,652	\$ 4,814,152
Federal Home Loan Banks	11,695,426	11,695,426	11,695,426
Federal National Mortgage Association	7,733,113	7,733,113	7,733,113
U.S. Treasury	8,161,350	8,161,350	8,161,350
Mutual Funds	5,961,264	5,961,264	5,961,264
Banker s Acceptances	32,906,306	32,906,306	32,906,306
Repurchase Agreements	41,610,268	41,610,268	41,610,268
Total Pooled Cash and Investments	<u>112,884,379</u>	<u>112,884,379</u>	<u>112,881,879</u>
Cash with Fiscal Agents -			
Cash	344,890	344,890	344,890
U.S. Government Securities	149,528	149,528	164,062
Mutual Funds	<u>727,673</u>	<u>727,673</u>	<u>727,673</u>
Total Cash with Fiscal Agents	<u>1,222,091</u>	<u>1,222,091</u>	<u>1,236,625</u>
Pension Trust Fund:			
U.S. Government Securities	59,236,947	59,236,947	59,236,947
Corporate Bonds	21,279,473	21,279,473	21,279,473
Common and Preferred Stocks	112,673,774	112,673,774	112,673,774
Commercial Paper	N/A	16,933,094	16,933,094
Insurance Contracts	N/A	5,745,505	5,745,505
Real Estate	N/A	6,503,809	6,503,809
Total Pension Trust Fund	<u>193,190,194</u>	<u>222,372,602</u>	<u>222,372,602</u>
Deferred Compensation Agency Fund:			
Mutual Funds	N/A	3,645,225	3,645,225
Insurance Contracts	N/A	7,855,530	7,855,530
Total Deferred Compensation Agency Fund	<u>N/A</u>	<u>11,500,755</u>	<u>11,500,755</u>
Commission Total	<u>\$307,296,664</u>	<u>\$347,979,827</u>	<u>\$347,991,861</u>

(4) - PROPERTY TAXES

Property taxes are levied and collected for the special taxing districts of the Commission by Montgomery and Prince George's County Governments, as appropriate. Real property taxes are levied on July 1 each year and become delinquent on October 1, at which time interest and penalties commence. Personal property and real property taxes levied for a fraction of a year are due when billed. Tax liens on real

property are sold at public auction on the second Monday in June in Montgomery County and on the second Monday in May in Prince George's County for taxes remaining overdue since the preceding October 1.

Property taxes assessed in 1993 and prior which are estimated to be collectible, have been recorded as a receivable in the accompanying 1994 financial statements with an offsetting equivalent amount to deferred revenue.

Repayment of the Commission's park acquisition and development general obligation bonds is provided by a mandatory tax levied by each County on its respective Metropolitan District. Proceeds of the mandatory tax are recorded in the General Fund and transfers are made to the respective Park Debt Service Funds to pay interest and meet maturities.

The property tax revenues and rates of the Commission are not subject to any legislative limitations. However, such revenues are approved by the respective County Council when budgets are approved.

County-wide taxes are levied in each County for the retirement of Advance Land Acquisition Bonds. Any variance from the tax proceeds and the debt service payments is transferred to/from the Advance Land Acquisition Expendable Trust Fund.

(5) - DUE FROM OTHER GOVERNMENTS

The total "Due from Other Governments" at June 30, 1994, was \$3,582,367 for the Commission (\$2,877,764 and \$704,603 for Montgomery and Prince George's Counties, respectively). A summary of amounts due by source and nature of receivable is listed below.

	<u>MONTGOMERY COUNTY</u>		
	<u>General Fund Accounts</u>	<u>Capital Projects Funds</u>	<u>Internal Service Funds</u>
State of Maryland	\$ ---	\$ 134,646	\$ ---
Montgomery County	1,002,886	1,534,425	55,807
WSSC	150,000	---	---
Montgomery County Totals	<u>\$1,152,886</u>	<u>\$1,669,071</u>	<u>\$ 55,807</u>

	<u>PRINCE GEORGE'S COUNTY</u>			
	<u>General Fund Accounts</u>	<u>Capital Projects Funds</u>	<u>Internal Service Funds</u>	<u>Expendable Trust Funds</u>
Federal Government	\$ 42,107	\$ ---	\$ ---	\$ ---
State of Maryland	869	368,807	---	---
Prince George s County	219,804	233	55,807	14,646
P.G. County Public Schools	---	---	---	30
Other - WMATA	---	2,300	---	---
Prince George s County Totals	<u>\$ 262,780</u>	<u>\$ 371,340</u>	<u>\$ 55,807</u>	<u>\$ 14,676</u>
Commission Totals	<u>\$1,415,666</u>	<u>\$2,040,411</u>	<u>\$ 111,614</u>	<u>\$ 14,676</u>

(6) - INTERFUND RECEIVABLES/PAYABLES

The following summarizes the individual Fund interfund receivable and payable balances at June 30, 1994.

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
<u>Prince George's County</u>		
General Fund	3,191,756	---
Internal Service Funds - Executive Office Building	---	389,281
Enterprise Funds	---	<u>2,802,475</u>
Total	<u>\$3,191,756</u>	<u>\$3,191,756</u>

(7) - DESIGNATED FUND BALANCES AND DEFICIT RETAINED EARNINGS FOR INDIVIDUAL FUNDS

The Commission and respective County governments have designated \$23,547,608 of budget basis fund balances in the General Fund at June 30, 1994, as restricted to fund 1995 operations and provide reserves for contingencies.

	<u>Montgomery County</u>	<u>Prince George's County</u>
Administration Account	\$ 603,000	\$ 1,065,836
Park Account	1,765,000	17,862,734
Recreation Account	N/A	<u>2,251,038</u>
	<u>\$2,368,000</u>	<u>\$21,179,608</u>

The amount of available fund balance as defined on a non-GAAP budgetary basis is \$4,809,415 (\$1,182,603 and \$3,626,812 for Montgomery and Prince George's County, respectively). The amount of available fund balance as defined by GAAP was \$4,809,415 (\$1,182,603 and \$3,626,812 for Montgomery and Prince George's County, respectively).

There were no deficits in retained earnings for the year ended June 30, 1994.

(8) - GENERAL FIXED ASSETS

A summary of changes in general fixed assets is set forth below (\$000's).

<u>General Fixed Assets</u>	<u>Balance June 30, 1993</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers</u>	<u>Balance June 30, 1994</u>
<u>Montgomery County</u>					
Land	\$ 79,751	\$10,911	\$ ---	\$ ---	\$ 90,662
Buildings and Improvements	57,942	235	---	2,392	60,569
Machinery and Equipment	5,551	688	---	---	6,239
Construction in Progress	<u>6,678</u>	<u>2,401</u>	<u>---</u>	<u>(2,392)</u>	<u>6,687</u>
Total General Fixed Assets	<u>\$149,922</u>	<u>\$14,235</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$164,157</u>
<u>Prince George's County</u>					
Land	\$ 72,149	\$ 3,527	\$ 104	\$ ---	\$ 75,572
Buildings and Improvements	79,417	31	---	19,708	99,156
Machinery and Equipment	20,692	2,065	87	---	22,670
Construction in Progress	<u>29,097</u>	<u>17,010</u>	<u>---</u>	<u>(19,708)</u>	<u>26,399</u>
Total General Fixed Assets	<u>\$201,355</u>	<u>\$22,633</u>	<u>\$ 191</u>	<u>\$ ---</u>	<u>\$223,797</u>
Commission-wide Totals	<u>\$351,277</u>	<u>\$38,868</u>	<u>\$ 191</u>	<u>\$ ---</u>	<u>\$387,954</u>

A summary of proprietary fund type fixed assets at June 30, 1994 follows.

	<u>Enterprise</u>	<u>Internal Service</u>
<u>Montgomery County</u>		
Land	\$ 2,727,950	\$ ---
Buildings	6,259,256	102,469
Improvements Other Than Buildings	730,376	---
Machinery and Equipment	<u>3,292,745</u>	<u>14,482,873</u>
Total	13,010,327	14,585,342
Less-Accumulated Depreciation	<u>(3,878,895)</u>	<u>(11,099,481)</u>
Net	<u>\$ 9,131,432</u>	<u>\$ 3,485,861</u>
<u>Prince George's County</u>		
Land	\$ 5,684,643	\$ 748,497
Buildings	3,397,776	2,651,388
Improvements Other Than Buildings	3,921,120	---
Machinery and Equipment	<u>3,221,688</u>	<u>1,664,739</u>
Total	16,225,227	5,064,624
Less-Accumulated Depreciation	<u>(4,982,947)</u>	<u>(1,245,561)</u>
Net	<u>\$ 11,242,280</u>	<u>\$ 3,819,063</u>
Total Commission Fixed Assets	\$ 29,235,554	\$ 19,649,966
Less-Accumulated Depreciation	<u>(8,861,842)</u>	<u>(12,345,042)</u>
Net	<u>\$ 20,373,712</u>	<u>\$ 7,304,924</u>

(9) - LONG-TERM DEBT

The Commission is authorized to issue general obligation bonds to provide resources for the acquisition of park land and the development of parks, designated as Park Acquisition and Development Bonds ("Park Bonds"), to provide resources for advance land acquisition for highways, schools and other public purposes, designated as Advance Land Acquisition Bonds ("Advance Land Bonds"), and to refund certain outstanding bonds to realize interest savings ("Refunding Bonds"). The Commission is also authorized to issue revenue bonds to finance the cost of revenue producing facilities. Commission bonds are issued for a specific County. The Park Bonds, Advance Land Bonds and Advance Refunding Bonds are general obligations of the Commission and the County for which they are issued. The revenue bonds are not general obligations of the Commission and County and are payable solely from revenues generated from revenue producing facilities.

(A) General Long-Term Obligation Account Group

On December 1, 1993, the Commission issued \$14,500,000 and \$5,500,000 of "Park Bonds" for Prince George's County (Series P-2) and Montgomery County (Series N-2) respectively. The proceeds of this sale were used to retire the Bond Anticipation Notes, 1988 Series, in the amount of \$14,500,000 and \$5,500,000 for Prince George's County and Montgomery County, respectively.

Mandatory taxes of nine cents per \$100 of assessed valuation in Montgomery County and ten cents per \$100 of assessed valuation in Prince George's County are required by Article 28 of the Annotated Code of Maryland to be levied in the Metropolitan District in the respective Counties for the payment of Park Bond and Refunding Bond debt service. In 1994, the actual debt service expenditures per \$100 of assessed valuation for Park Bonds approximated 1.3 cents in Montgomery County and 6.4 cents in Prince George's County. The remainder of the proceeds of the mandatory taxes was used for operating and maintaining the park system of the respective Counties.

(B) Proprietary Funds

The Commission is authorized to issue revenue bonds to finance the cost of revenue producing facilities. The Commission issued \$5,000,000 of revenue bonds in fiscal year 1992 to finance the construction of a golf course at Little Bennett Regional Park. These bonds are payable from the receipts of three existing golf courses operated by the Commission's Montgomery County Enterprise Fund and the Little Bennett golf course, when it is completed. There are no authorized and unissued revenue bonds. Revenue bond proceeds are restricted as follows:

<u>Purpose</u>	
Construction Account - excluding accrued interest of \$20,878	\$ 170,517
Debt Service Account - used to pay principal and interest on bonds	28,557
Debt Service Reserve Account - used to pay principal and interest on bonds when there is insufficient money available in Debt Service Account	503,838
Redemption Account - used to pay principal on bonds	285
Total	<u>\$ 703,197</u>
<u>Debt Service Coverage Calculation on Revenue Bonds:</u>	
Revenues	\$4,207,595
Expenses (not applicable per indenture)	---
Net Revenue Available for Debt Service	<u>\$4,207,595</u>
Debt Service Requirements	<u>527,550</u>
Debt Service Coverage - %	797%
Rate Covenant Required - %	150%
Excess Debt Service Coverage - %	<u>647%</u>

General obligation bonds and notes and revenue bonds payable at June 30, 1994, consist of the following individual issues (\$000's).

<u>Series</u>	<u>Effective Interest Rate at Date of Sale</u>	<u>Dated</u>	<u>Final Maturity Date</u>	<u>FY 1995 Serial Payment</u>	<u>Original Issue</u>	<u>Outstanding At June 30, 1994</u>
<u>Montgomery County</u>						
Park Acquisition and Development Bonds & Notes						
Series XX	5.4755%	9-01-71	9-01-96	\$ 180	\$ 4,535	\$ 540
Series C-2	5.3298	2-15-75	2-15-95	200	4,000	200
1990 Advance Refunding, E-2	6.8231	6-01-90	7-01-03	560	6,675	5,630
Series H-2	6.8154	6-01-90	7-01-10	300	7,500	6,600
Series K-2	5.9212	5-01-92	7-01-12	250	6,000	5,750
Series M-2	4.7561	12-01-93	7-01-14	---	5,500	5,500
				1,490	34,210	24,220
Advance Land Acquisition						
Bonds of 1971	5.4755	9-01-71	9-01-96	280	7,000	840
Bonds of 1990	6.8154	6-01-90	7-01-10	200	5,000	4,400
				480	12,000	5,240
Revenue Bonds						
Little Bennett Golf Course	8.2500	8-29-91	10-01-11	125	5,000	4,880
County Total				<u>\$2,095</u>	<u>\$51,210</u>	<u>\$ 34,340</u>
<u>Prince George's County</u>						
Park Acquisition and Development Bonds & Notes						
Series WW	6.6853%	7-01-70	7-01-94	\$ 300	\$ 3,950	\$ 300
Series A-2	4.5959	3-01-72	3-01-97	210	5,200	630
Series D-2	5.7180	7-01-75	7-01-95	450	7,500	900
1990 Advance Refunding, G-2	6.9412	6-01-90	7-01-06	710	12,390	10,420
Series J-2	6.8887	6-01-90	7-01-10	950	23,500	20,650
Series L-2	5.9922	5-01-92	7-01-12	950	23,000	22,050
Series M-2	5.1483	5-01-93	7-01-13	600	15,250	15,250
Series P-2	4.8382	12-01-93	7-01-14	---	14,500	14,500
				4,170	105,290	84,700

Series	Effective Interest Rate at Date of Sale	Dated	Final Maturity Date	FY 1995 Serial Payment	Original Issue	Outstanding At June 30, 1994
Advance Land Acquisition						
Bonds of 1970	6,5564	7-01-70	7-01-95	155	3,270	310
Bonds of 1972	6,7500	3-01-72	3-01-97	90	2,200	270
Bonds of 1990	6.8889	6-01-90	7-01-10	200	5,000	4,400
				445	10,470	4,980
County Total				\$4,615	\$115,760	\$ 89,680
Commission Total				\$6,710	\$166,970	\$124,020
Distribution:						
General Long-Term Obligations Account Group - Montgomery County						\$ 29,460
						89,680
Account Group Total						119,140
Proprietary Funds - Montgomery County (Revenue Bonds)						4,880
Commission Total						\$124,020

The following is a summary of the general obligation bonds and notes and revenue bonds payable transactions of the Commission for the two years ended June 30, 1994(\$000's).

	Montgomery County			Prince George's County		Total
	Park Bonds & Notes	Advance Land Bonds	Proprietary Revenue Bonds	Park Bonds & Notes	Advance Land Bonds	
Bonds Payable at June 30, 1992	\$28,770	\$6,200	\$5,000	\$78,470	\$5,870	\$124,310
Serial Bonds Issued	---	---	---	15,250	---	15,250
Serial Bonds Retired	(2,700)	(480)	---	(4,400)	(445)	(8,025)
Bonds/Notes Payable at June 30, 1993	26,070	5,720	5,000	89,320	5,425	131,535
Serial Bonds Issued	5,500	---	---	14,500	---	20,000
Refunded Bond Anticipation Notes	(5,500)	---	---	(14,500)	---	(20,000)
Serial Bonds Retired	(1,850)	(480)	(120)	(4,620)	(445)	(7,515)
Bonds/Notes Payable at June 30, 1994	\$24,220	\$5,240	\$4,880	\$84,700	\$4,980	\$124,020

The annual requirements to amortize all debt outstanding as of June 30, 1994 including interest payments of \$19,816,385 for Montgomery County (\$12,557,040 for Park Bonds/Notes, \$2,805,170 for Advance Land Bonds and \$4,454,175 for Revenue Bonds) and \$51,094,395 for Prince George's County (\$48,267,466 for Park Bonds/Notes and \$2,826,929 for Advance Land Bonds) are as follows (\$000's).

Year Ending June 30	Montgomery County			Prince George's County		Total
	Park Bonds & Notes	Advance Land Bonds	Proprietary Revenue Bonds	Park Bonds & Notes	Advance Land Bonds	
1995	\$ 2,910	\$ 781	\$ 522	\$ 9,075	\$ 746	\$ 14,034
1996	2,869	760	526	9,204	728	14,087
1997	2,786	746	525	8,510	559	13,126
1998	2,517	453	522	8,161	455	12,108
1999	2,429	439	523	7,920	442	11,753
2000-2004	11,497	2,261	2,603	38,237	2,269	56,867
2005-2009	7,335	1,964	2,579	32,394	1,966	46,238
2010-2015	4,434	641	1,534	19,466	642	26,717
TOTAL	\$36,777	\$8,045	\$9,334	\$132,967	\$7,807	\$194,930

(10) - RETIREMENT ARRANGEMENTS

(A) Defined Benefit Pension Plan

Plan Description

The Commission contributes to The Maryland-National Capital Park and Planning Commission Employees' Retirement System (the "System"), a single-employer defined benefit public employee retirement plan. The Commission's payroll for employees covered by the System for the year ended June 30, 1993, was \$59,571,061. The Commission's total payroll for the same period was \$71,452,203 and \$78,109,106 for the period ended June 30, 1994. Required trend information is located in the statistical section, Table 14.

Commissioners, persons appointed by the Commission to full-time positions exempted from the Merit System, directors appointed by the Prince George's Planning Board, all career full-time Merit System employees, and all career part-time Merit System employees are eligible to participate in the System. Benefits vest on a graded schedule starting with 50% after five years of service and reaching 100% after 10 years of service.

The System has four plans with separate schedules of benefits. The plans are identified as Plans A, B, C and D. As a result of collective bargaining, Plan C was previously terminated effective July 1, 1990, with all participants transferred to Plan D. Plan C was subsequently amended and reopened to all new Park Police Officers hired after July 1, 1993. The retirement eligibility and benefit formulas for Plans A, B, C and D are as follows:

Plan A (for employees who enrolled on a voluntary basis prior to December 31, 1978)

Eligibility - age 60 with 5 years of credited service, or any age with 30 years of credited service, for non-police; age 55, or with 25 years of credited service for police.

Formula - 2% of three-year average earnings for each year of credited service up to 40 years, payable monthly for life with a guarantee that at least 120 monthly payments will be made to the participant or a beneficiary.

Plan B (for non-Park Police employees)

Eligibility - age 60 with 5 years of credited service, or any age with 30 years of credited service.

Formula - 2% of high three-year average earnings for each year of credited service up to 35 years, payable monthly from retirement date to date of eligibility for unreduced Social Security benefits; 1% of high three-year average earnings up to Social Security Covered Compensation Level, plus 2% of such three-year average earnings in excess of Social Security Covered Compensation Level, for each year of credited service up to 35 years, payable monthly for life from date of eligibility for unreduced Social Security benefits.

Plan C (for Park Police effective after July 1, 1993)

Eligibility - age 55 with 5 years of credited service, or any age upon completion of 25 years of credited service.

Formula - 2% of high three year average earnings for each year of credited service up to 35 years payable monthly for life.

Plan D (for Park Police effective through July 1, 1993)

Eligibility - age 55 with 5 years of credited service, or any age upon completion of 22 years of credited service.

Formula - 2.27% of high three-year average earnings for each year of credited service up to 22 years, plus 2% of high three-year average earnings for each year in excess of 22 years, with a maximum of 32 years, payable monthly for life.

The System also provides early retirement, death, and disability benefits. These benefit provisions and all other requirements are established by a Trust Agreement between the Commission and the Board of Trustees of the System.

System participants are required to contribute the following percentages of their annual salary to the System.

Plan A - 6% of base pay (7% of base pay for Park Police)

Plan B - 3% of base pay up to the Social Security wage base plus 6% of base pay in excess of such wage base

Plan C - 7% of base pay (Park Police do not participate in Social Security)

Plan D - 7% of base pay (Park Police do not participate in Social Security)

The Commission is required to contribute the remaining amounts necessary to fund the System on an actuarially sound basis.

Related Party Transactions

The System did not hold securities (loans, notes, bonds or other instruments) of the Commission or related parties (Montgomery and Prince George's Counties) at June 30, 1994, or at any time during the year.

Funding Status and Progress

The amount shown below as the "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure is intended to help users assess the funding status of the System on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among employers. The measure is the actuarial present value of credited projected benefits and is independent of the funding method used to determine contributions to the System.

As of July 1, 1993, the Commission changed its method of accounting for its pension benefit obligation. For the year ended June 30, 1993, the Commission used the "end-of-the-year" method of accounting for the pension benefit obligation. For the year ended June 30, 1994, the Commission will use the "beginning of the year" method of accounting for the pension benefit obligation. The Commission has changed its method since it is unable to receive actual actuarial data as of the end of the year.

The pension benefit obligation was estimated as part of an actuarial valuation performed as of July 1, 1993. Significant actuarial assumptions used in the valuation include (a) a rate of return on the investment of present and future assets of 7% a year compounded annually, (b) projected salary increases of 6% a year compounded annually (3.5% merit and 2.5% inflation), and (c) post-retirement benefit increases of 3.75% a year compounded annually.

The net assets applicable to the Commission's employees exceeded the total pension benefit obligation by \$24,700,161 at July 1, 1993, as follows:

	<u>Amount</u>	<u>Number of Participants</u>
Pension benefit obligation:		
Retirees and beneficiaries currently receiving benefits and terminated employees entitled to but not yet receiving benefits	\$ 68,942,200	391
Current employees -		
Accumulated employee contributions including allocated investment earnings	26,262,057	
Employer-financed vested	46,641,443	1,229
Employer-financed nonvested	<u>55,139,200</u>	<u>586</u>
Total Pension benefit obligation	196,984,900	<u>2,206</u>
Net assets available for benefits	<u>221,685,061</u>	
Net assets in excess of pension benefit obligation	<u>\$ 24,700,161</u>	

The net assets available for benefits at June 30, 1994 totalled \$223,518,993.

Actuarially Determined Contribution Requirements and Contribution Made

The System's funding policy provides for actuarially determined periodic contributions for individual employees that increase gradually over time so that sufficient assets will be available to pay benefits when due. The rate for the Commission's employee group as a whole is expected to remain level as a percentage of annual covered payroll. The contribution rate for normal cost is determined using the credited projected benefits actuarial funding method with proration based on service. The System uses the level dollar method to amortize the unfunded liability over the period to January 1, 2016.

The significant actuarial assumptions used to compute the actuarially determined contribution requirements are the same as those used to compute the pension benefit obligation as described above.

The contribution to the System for 1994 of \$10,432,789 was made in accordance with actuarially determined requirements computed through an actuarial valuation performed as of July 1, 1993, at an equivalent percentage of covered payroll for Park Police and general employees. The contribution consisted of (a) \$9,982,700 normal cost (16.8% of initial covered payroll) and (b) \$450,089 amortization of the unfunded actuarial accrued liability (.76% of initial covered payroll). The Commission contributed \$7,982,800 (13.4% of initial covered payroll); employees contributed \$2,449,989 (4.1% of initial covered payroll).

Trend Information

Trend information gives an indication of the progress made in accumulating sufficient assets to pay benefits when due. Ten-year historical trend information is presented in Table 14, page 110 of this report and in The Maryland-National Capital Park and Planning Commission Employees' Retirement System Component Unit Financial Report for June 30, 1993. For the three years ended 1991, 1992 and 1993,

respectively, available assets were sufficient to fund 95%, 100% and 113% of the pension benefit obligation. Net assets in excess of pension benefit obligation represented -15%, 1% and 41% of the annual payroll for employees covered by the System for 1991, 1992, and 1993, respectively. Showing unfunded pension benefit obligation as a percentage of annual covered payroll approximately adjusts for the effects of inflation for analysis purposes. In addition, for the three years ended 1991, 1992 and 1993, the Commission's contributions to the System, all made in accordance with actuarially determined requirements, were 12.4%, 14.6 and 14.4% respectively, of annual covered payroll.

The System is under the control of a separate Board of Trustees. The net assets of the System are available for all participants regardless of the option elected. Accounting and financial reporting for the System is performed by non-Commission employees employed directly by the System. The System's financial records are not maintained on a County basis.

Postretirement Benefits

In addition to the pension benefits described above, the Commission provides postretirement health care benefits, in accordance with Commission approval, to all full-time and part-time career employees, directors appointed by the Prince George's Planning Board, Merit System Board Members, full-time and part-time employees of The Maryland-National Capital Park and Planning Commission Employees' Retirement System, Commissioners and appointed officials who retire under a Commission Retirement Plan or the State of Maryland Retirement Plan and who have been insured under any Commission sponsored group medical plan during the 3 years immediately preceding the date of retirement. Currently, 316 retirees meet those eligibility requirements. Continuance of dental and vision benefits requires a minimum of three years participation in a Commission sponsored plan immediately prior to retirement. The Commission contributes 85 percent of the amount of medical and dental insurance rates and 80 percent of vision benefit rates.

Expenditures for postretirement health care benefits are recognized as retirees' insurance premiums are paid. The portion of estimated Incurred But Not Reported (IBNR) claims relating to retirees is included in the active employee category. The Commission paid \$976,704 and \$1,178,748 for the years ending June 30, 1993 and 1994 respectively, for these benefits.

A death benefit of \$10,000 is also provided to retirees of the System and is paid from the assets of the Retirement System.

(B) Social Security

Commission employees, other than Park Police, participate in the Federal Social Security System for which the Commission contributed \$5,047,413 and \$5,254,184 respectively, in 1993 and 1994.

(C) Maryland State Retirement System (MSRS)

Pension costs for certain employees/retirees who elected to remain in the State Plan were \$46,120 in 1993 and \$59,571 in 1994. A total of 26 employees/retirees are covered in the State Plan (vs. 2,206 in the System described above). This amount includes the current service costs plus an amount sufficient to amortize the prior service cost over a 40-year period ending June 30, 2020. The Commission has established its State Retirement Trust Fund which has sufficient assets to fund all future MSRS costs.

(11) - ENTERPRISE FUNDS

The Commission accounts for the operation of numerous cultural and recreational facilities in an Enterprise Fund for each County. The recreational facilities include an historical airport, a marina, ice rinks, golf courses, conference centers, equestrian center, train rides, and carousels.

The Prince George's aquatics operation, which consists of eight swim facilities, was transferred from the Prince George's Enterprise Fund to the General Fund - Prince George's Recreation account on July 1, 1992. As of July 1, 1992, the aquatics operation net fixed assets were transferred to the General Fixed Asset Account in the amount of \$3,730,926 and the other balance sheet accounts were transferred to another facility within the Prince George's Enterprise Fund. Contributed capital relating to the aquatics operations in the Prince George's Enterprise Fund was eliminated July 1, 1992.

The Commission received \$1,800,000 from Prince George's County during fiscal year 1993 to subsidize the Enterprise operations.

The Commission's objective is that total user fees for the Enterprise Fund of each County cover the operating expenses, before depreciation, and the payments for facility and equipment additions. Budget plans for these funds are reviewed in total by the respective County. There are no restrictions on operating subsidies among the facilities and activities within each County. The various facilities are reported in a single segment for each county as recreational and cultural facilities.

The key financial data for these Funds for the year ended June 30, 1994, follow (\$000's).

	Montgomery County	Prince George's County	
	Recreational and Cultural Facilities	Recreational and Cultural Facilities	Commission Total
Operating Revenues	\$ 8,155	\$ 4,674	\$12,829
Depreciation	456	443	899
Other Operating Expenses	6,213	7,191	13,404
Operating Income (Loss)	1,486	(2,960)	(1,474)
Operating Transfers In (Out)	(825)	2,589	1,764
Net Income (Loss)	495	(194)	301
Property, Plant, and Equipment Additions	226	876	1,102
Property, Plant, and Equipment Deletions	(117)	(55)	(172)
Net Working Capital (Deficit)	8,240	(1,662)	6,578
Long-Term Liabilities	5,068	1,735	6,803
Retained Earnings (Deficit)	2,675	462	3,137
Total Equity	12,304	7,845	20,149
Total Assets	18,431	13,215	31,646

During the fiscal year, there was no activity involving operating grants.

(12) - RELATED PARTY

The Commission did not enter into any new related party transactions during fiscal year 1994

(A) **Rental of Office Space** - The Commission paid Prince George's County \$550,000 in annual rental charges for office space in the County Administration Building in fiscal year 1994 and 1993.

(B) **Rental of Executive Office Building Space** - The Maryland-National Capital Park and Planning Commission Employees' Retirement System paid the Commission \$43,500 in fiscal year 1994 for annual rental of space in the Kenilworth Executive Office Building.

(13) - BUDGETARY DATA

The General Purpose Financial Statements are presented in accordance with GAAP applicable to governmental units, except for Exhibit 3 and Notes 17(C) and 17(H) to the financial statements, which are presented on a basis consistent with the legally adopted budget. Under the budgetary method, current year outstanding encumbrances are charged to the budgetary appropriations and are considered expenditures of the current period; inventories are treated as expenditures when received. Governmental accounting considers outstanding encumbrances and inventory balances as reservations of fund balances which are charged to expenditures in the period in which the goods or services are used or received.

During the year ended June 30, 1994, the current portion of the accrued leave liability was fully funded. Therefore, no adjustment for the June 30, 1994 accrued leave liability appears in this schedule. The June 30, 1993 accrued leave amounts have been adjusted for the correction of the fiscal year 1992 residual equity transfer.

A reconciliation of the two bases of presentations is as follows.

	Montgomery County		Prince George's County			Commission Total
	Adminis- tration Account	Park Account	Adminis- tration Account	Park Account	Recreation Account	General Fund
Reconciliation from Budget Basis to GAAP Basis for the year ended June 30, 1994:						
Adjustment to Expenditures						
To Increase -						
Encumbrances -						
June 30, 1993	\$1,001,833	\$ 657,891	\$ 2,539,447	\$ 1,503,922	\$ 817,910	\$ 6,521,003
Beginning Inventories	---	---	---	---	64,917	64,917
To Decrease -						
Encumbrances -						
June 30, 1994	(807,297)	(981,746)	(2,531,671)	(2,193,554)	(2,569,548)	(9,083,816)
Ending Inventories	---	---	---	---	(70,025)	(70,025)
Accrued Leave Liability, June 30, 1993	(243,300)	(522,665)	(154,200)	(276,828)	(147,400)	(1,344,393)
Total Adjustment	(48,764)	(846,520)	(146,424)	(966,460)	(1,904,146)	(3,912,314)
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses:						
Budget Basis	<u>165,166</u>	<u>1,333,724</u>	<u>753,488</u>	<u>6,566,303</u>	<u>311,992</u>	<u>9,130,673</u>
GAAP Basis	213,930	2,180,244	899,912	7,532,763	2,216,138	13,042,987
Fund Balance, July 1, 1993						
GAAP Basis	<u>1,522,942</u>	<u>1,422,530</u>	<u>3,363,838</u>	<u>14,695,762</u>	<u>3,462,805</u>	<u>24,467,877</u>
Fund Balance, June 30, 1994						
GAAP Basis	<u>\$1,736,872</u>	<u>\$3,602,774</u>	<u>\$ 4,263,750</u>	<u>\$22,228,525</u>	<u>\$5,678,943</u>	<u>\$ 37,510,864</u>

(14) - LITIGATION

The Commission is a defendant in various legal actions which fall into three major categories - those arising from the Commission's planning and zoning powers, those arising from incidents occurring on Commission property, and those arising from personnel actions. The Commission's General Counsel estimates that the resolution of claims resulting from all litigation against the Commission not covered by insurance would not materially affect the financial statements of the Commission.

(15) - COMMITMENTS AND CONTINGENCIES

(A) - Operating Leases and Notes Payable

The Commission is committed under several operating lease agreements for office space and to equipment installment purchase agreements expiring at various times through 2012. The agreements provide for termination in the event of non-appropriation of funds. All equipment installment purchases are financed by the proprietary funds and have been capitalized; there are no notes payable in the governmental funds.

Future minimum commitments under noncancellable notes payable and operating leases at June 30, 1994 are as follows (\$000's).

Year Ending June 30	Notes Payable			Operating Leases		
	Total	Montgomery County	Prince George's County	Total	Montgomery County	Prince George's County
1995	\$ 2,031	\$1,656	\$ 375	\$ 897	\$ 22	\$ 875
1996	1,291	916	375	812	---	812
1997	759	384	375	794	---	794
1998	476	101	375	812	---	812
1999	243	---	243	816	---	816
2000 and Beyond	<u>3,177</u>	---	<u>3,177</u>	<u>1,803</u>	---	<u>1,803</u>
Total minimum lease payments	7,977	3,057	4,920	<u>\$5,934</u>	<u>\$ 22</u>	<u>\$5,912</u>
Less: Amount representing interest	<u>2,300</u>	<u>218</u>	<u>2,082</u>			
Net present value of minimum lease payments	<u>\$5,677</u>	<u>\$2,839</u>	<u>\$2,838</u>			

In fiscal year 1994 expenditures in the General Fund included \$837,240 (Montgomery - \$27,004, Prince George's - \$810,236) relating to the rental of office space.

(B) Grant Program

The Commission, as grantee or sub-grantee, participates in a number of Federal and State grant programs, which are subject to financial and compliance audits. As of June 30, 1994, audits of certain programs had not been conducted. The Commission believes it has complied with applicable grant requirements and the amount of expenditures which may be disallowed by the granting agencies, if any, is expected to be immaterial. Direct and indirect grant revenues from the Federal government for 1994 were \$557,879. The Commission engaged independent accountants to conduct an audit of Federal grants as required by the Single Audit Act of 1984 and Circular A-128 issued by the Office of Management and Budget.

(16) COMPENSATED ABSENCES

(A) Governmental and Internal Service Fund Types

As of June 30, 1994, Commission employees had earned, but not taken, annual leave and compensatory leave which, at their current salary rates, amounted to approximately \$9,004,000 (Montgomery - \$4,019,000; Prince George's - \$4,985,000). If this leave is not taken by the employees during their employment, the Commission is committed to make certain cash payments on termination or retirement at the salary rates then in effect.

The liability for compensated absences is determined at the end of each fiscal year. The amount recorded as an expenditure is the amount to be liquidated with expendable available financial resources. This amount is recorded as a current liability in the Leave Internal Service Fund and has been expensed in the General Fund. The remainder of the liability is recorded in the General Long-Term Obligations Account Group. On June 30, 1993, the Commission implemented Statement No. 16 of the Governmental Accounting Standards Board - Accounting for Compensated Absences. The liability for compensated absences has been increased for the accrual of the Commission's share of Social Security and Medicare taxes.

Below is a schedule of change in the accrued liability for compensated absences.

	Montgomery County	Prince George's County	Total
Liability as of June 30, 1993:			
Current Portion	\$ 765,000	\$ 736,000	\$1,501,000
Remaining Portion	3,114,000	3,893,000	7,007,000
Total	<u>3,879,000</u>	<u>4,629,000</u>	<u>8,508,000</u>
Change in Liability:			
Current Portion -			
Expenditure for FY 1994	(174,000)	(124,000)	(298,000)
Remaining Portion -			
Increase in General Long-Term Obligations Account Group	314,000	480,000	794,000
Total	<u>140,000</u>	<u>356,000</u>	<u>496,000</u>
Liability as of June 30, 1994:			
Current Portion	591,000	612,000	1,203,000
Remaining Portion	3,428,000	4,373,000	7,801,000
Total	<u>\$4,019,000</u>	<u>\$4,985,000</u>	<u>\$9,004,000</u>

(B) Proprietary Fund Types

Compensated absences in these fund types are accrued in total in each respective Fund.

(17) - COUNTY FINANCIAL DATA

The following financial data pertains to Montgomery and Prince George's Counties.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

NOTE 17 (A)

MONTGOMERY COUNTY

Schedule of Assets, Liabilities and Fund Equity - ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1994

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	
	General Accounts	Debt Service	Capital Projects	Enterprise	Internal Service	Trust Funds	General Fixed Assets	General Long-Term Obligations	June 30, 1994	June 30, 1993
	ASSETS AND OTHER DEBITS									
Equity in Pooled Cash and Investments	\$ 6,698,716	\$ ---	\$ 3,244,703	\$ 8,039,933	\$ 5,893,727	\$ 5,302,245	\$ ---	\$ ---	\$ 29,179,324	\$ 29,370,402
Cash With Fiscal Agents	---	90,181	---	724,075	---	---	---	---	814,256	3,092,346
Other Cash	33,330	---	---	17,575	---	2,375	---	---	53,280	51,345
Receivables - Taxes	1,015,000	---	---	---	---	---	---	---	1,015,000	2,005,000
Receivables - Other	22,584	---	---	2,489	---	216	---	---	25,289	83,603
Due from Other Funds	---	---	---	---	---	---	---	---	---	765,965
Due from Other Governments	1,152,886	---	1,669,071	---	55,807	---	---	---	2,877,764	2,194,023
Inventories, at Cost	---	---	---	507,127	---	---	---	---	507,127	503,916
Deposits and Other	2,197	---	---	8,208	838,963	---	---	---	849,368	672,628
Total Current Assets	8,924,713	90,181	4,913,774	9,299,407	6,788,497	5,304,836	---	---	35,321,408	38,739,228
Restricted Assets -										
Land Held for Transfer	---	---	---	---	---	21,722,618	---	---	21,722,618	19,918,540
Fixed Assets	---	---	---	13,010,327	14,585,342	---	164,156,866	---	191,752,535	177,323,930
Accumulated Depreciation	---	---	---	(3,878,895)	(11,099,481)	---	---	---	(14,978,376)	(13,901,107)
Amount Available in Debt Service Funds	---	---	---	---	---	---	---	---	---	1,011,329
Resources to be Provided in Future Years -										
Retirement of General Obligation Bonds	---	---	---	---	---	---	---	29,460,000	29,460,000	30,778,671
Retirement of Accrued Liability for Compensated Absences	---	---	---	---	---	---	---	3,428,000	3,428,000	3,114,000
Total Assets and Other Debits	\$ 8,924,713	\$ 90,181	\$ 4,913,774	\$ 18,430,839	\$ 10,274,358	\$ 27,027,454	\$ 164,156,866	\$ 32,888,000	\$ 266,706,185	\$ 256,984,591
LIABILITIES, EQUITY AND OTHER CREDITS										
Liabilities:										
Current Portion of Bonds Payable	\$ ---	\$ ---	\$ ---	\$ 125,000	\$ ---	\$ ---	\$ ---	\$ ---	\$ 125,000	\$ 120,000
Current Portion of Notes Payable	---	---	---	130,042	1,386,047	---	---	---	1,516,089	1,422,503
Accounts Payable	906,061	---	1,230,619	159,029	66,756	110,489	---	---	2,472,954	2,677,302
Accrued Liabilities	1,508,267	---	---	335,473	4,228,172	---	---	---	6,071,912	5,569,450
Due to Other Funds	---	---	---	---	---	---	---	---	---	765,965
Due to Other Governments	74,293	---	---	749	---	---	---	---	75,042	50,496
Deposits and Deferred Revenue	1,096,446	---	---	208,068	---	319,136	---	---	1,623,650	2,300,334
Matured Bonds and Interest Payable	---	90,181	---	100,650	---	---	---	---	190,831	384,758
Total Current Liabilities	3,585,067	90,181	1,230,619	1,059,011	5,680,975	429,625	---	---	12,075,478	13,290,808
General Obligation Bonds Payable - Net of										
Current Portion	---	---	---	---	---	---	---	29,460,000	29,460,000	31,790,000
Revenue Bonds Payable - Net of Current Portion	---	---	---	4,755,000	---	---	---	---	4,755,000	4,880,000
Notes Payable - Net of Current Portion	---	---	---	313,072	1,010,368	---	---	---	1,323,440	2,839,529
Accrued Liability for Compensated Absences	---	---	---	---	---	---	---	3,428,000	3,428,000	3,114,000
Total Liabilities	3,585,067	90,181	1,230,619	6,127,083	6,691,343	429,625	---	32,888,000	51,041,918	55,914,337
Equity and Other Credits:										
Contributed Capital	---	---	---	9,629,196	525,128	---	---	---	10,154,324	10,154,324
Investment in General Fixed Assets	---	---	---	---	---	---	164,156,866	---	164,156,866	149,922,054
Retained Earnings (Deficit) -										
Reserved for Contingency	---	---	---	---	1,926,316	---	---	---	1,926,316	---
Unreserved	---	---	---	2,674,560	1,131,571	---	---	---	3,806,131	3,334,652
Fund Balances -										
Reserved for Encumbrances	1,789,043	---	3,683,155	---	---	---	---	---	5,472,198	4,404,516
Reserved for Land Held for Transfer	---	---	---	---	---	21,722,618	---	---	21,722,618	19,918,540
Reserved for Debt Service	---	---	---	---	---	---	---	---	---	1,011,329
Unreserved -										
Designated for Subsequent Years	2,368,000	---	---	---	---	4,875,211	---	---	7,243,211	12,324,839
Undesignated	1,182,603	---	---	---	---	---	---	---	1,182,603	---
Total Retained Earnings/Fund Balances	5,339,646	---	3,683,155	2,674,560	3,057,887	26,597,829	---	---	41,353,077	40,993,876
Total Equity and Other Credits	5,339,646	---	3,683,155	12,303,756	3,583,015	26,597,829	164,156,866	---	215,664,267	201,070,254
Total Liabilities, Equity and Other Credits	\$ 8,924,713	\$ 90,181	\$ 4,913,774	\$ 18,430,839	\$ 10,274,358	\$ 27,027,454	\$ 164,156,866	\$ 32,888,000	\$ 266,706,185	\$ 256,984,591

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

NOTE 17 (B)

MONTGOMERY COUNTY

Schedule of Revenues, Expenditures, and Changes in Fund Balances - ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
For the Fiscal Year Ended June 30, 1994

	Governmental Fund Types			Fiduciary	Totals	
	General	Debt	Capital	Fund	(Memorandum Only)	
	Accounts	Service	Projects	Expendable Trust	Year Ended	
					June 30,	June 30,
					1994	1993
Revenues:						
Property Taxes	\$ 51,887,176	\$ 847,168	\$ ---	\$ ---	\$ 52,734,344	\$ 51,323,456
Intergovernmental	463,238	---	2,736,439	---	3,199,677	2,335,696
Charges for Services	1,302,699	---	---	---	1,302,699	1,242,541
Interest	447,644	25,161	227,899	191,667	892,371	839,324
Miscellaneous	157,614	---	28,675	205,216	391,505	2,167,278
Total Revenues	<u>54,258,371</u>	<u>872,329</u>	<u>2,993,013</u>	<u>396,883</u>	<u>58,520,596</u>	<u>57,908,295</u>
Expenditures:						
Current -						
General Government	4,753,717	---	---	---	4,753,717	4,351,130
County Planning and Zoning	11,379,693	---	---	---	11,379,693	11,166,541
Park Operation and Maintenance	32,231,027	---	---	---	32,231,027	32,488,999
Miscellaneous Expendable Trust Funds	---	---	---	252,069	252,069	221,772
Capital Outlay - Land Acquisition and Development	---	---	7,668,748	---	7,668,748	9,000,480
Debt Service -						
Principal Retirement	---	2,330,000	---	---	2,330,000	3,180,000
Interest and Fiscal Charges	---	1,747,257	---	---	1,747,257	1,736,273
Total Expenditures	<u>48,364,437</u>	<u>4,077,257</u>	<u>7,668,748</u>	<u>252,069</u>	<u>60,362,511</u>	<u>62,145,195</u>
Excess of Revenues over (under) Expenditures	<u>5,893,934</u>	<u>(3,204,928)</u>	<u>(4,675,735)</u>	<u>144,814</u>	<u>(1,841,915)</u>	<u>(4,236,900)</u>
Other Financing Sources (Uses):						
Proceeds of General Obligation Bonds	---	---	5,500,000	---	5,500,000	---
Retirement of Debt - Bond Anticipation Notes	---	---	(5,500,000)	---	(5,500,000)	---
Operating Transfers In	227,899	3,251,659	1,301,321	36,060	4,816,939	8,952,199
Operating Transfers Out	(3,727,659)	(1,058,060)	(227,899)	---	(5,013,618)	(5,973,577)
Total Other Financing Sources (Uses)	<u>(3,499,760)</u>	<u>2,193,599</u>	<u>1,073,422</u>	<u>36,060</u>	<u>(196,679)</u>	<u>2,978,622</u>
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	2,394,174	(1,011,329)	(3,602,313)	180,874	(2,038,594)	(1,258,278)
Fund Balances, July 1	<u>2,945,472</u>	<u>1,011,329</u>	<u>7,285,468</u>	<u>26,416,955</u>	<u>37,659,224</u>	<u>38,917,502</u>
Fund Balances, June 30	<u>\$ 5,339,646</u>	<u>\$ ---</u>	<u>\$ 3,683,155</u>	<u>\$ 26,597,829</u>	<u>\$ 35,620,630</u>	<u>\$ 37,659,224</u>

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

NOTE 17 (C)

MONTGOMERY COUNTY

Schedule of Revenues, Expenditures/Encumbrances, and
Changes in Fund Balances - Budget (Non-GAAP Budgetary Basis) and Actual -- GENERAL FUND ACCOUNTS
For the Fiscal Year Ended June 30, 1994

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$ 51,897,582	\$ 51,887,176	\$ (10,406)
Intergovernmental	429,245	463,238	33,993
Charges for Services	363,700	374,306	10,606
Rentals and Concessions	1,008,000	928,393	(79,607)
Interest	305,000	447,644	142,644
Miscellaneous	185,300	157,614	(27,686)
Total Revenues	<u>54,188,827</u>	<u>54,258,371</u>	<u>69,544</u>
Expenditures/Encumbrances:			
Current -			
General Government	4,757,720	4,684,553	73,167
County Planning and Zoning	11,630,845	11,497,621	133,224
Park Operation and Maintenance	33,860,260	33,077,547	782,713
Total Expenditures/Encumbrances	<u>50,248,825</u>	<u>49,259,721</u>	<u>989,104</u>
Excess of Revenues over (under)			
Expenditures/Encumbrances	<u>3,940,002</u>	<u>4,998,650</u>	<u>1,058,648</u>
Other Financing Sources (Uses):			
Operating Transfers In	120,000	227,899	107,899
Operating Transfers Out	(4,007,000)	(3,727,659)	279,341
Total Other Financing Sources (Uses)	<u>(3,887,000)</u>	<u>(3,499,760)</u>	<u>387,240</u>
Excess of Revenues and Other Sources			
over (under) Expenditures and			
Other Uses - Budget Basis	<u>\$ 53,002</u>	1,498,890	<u>\$ 1,445,888</u>
Fund Balances - Budget Basis, July 1		<u>2,051,713</u>	
Fund Balances - Budget Basis, June 30		<u>\$ 3,550,603</u>	

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

NOTE 17 (D)

MONTGOMERY COUNTY

Schedule of Revenues, Expenses, and Changes in
Retained Earnings - ALL PROPRIETARY FUND TYPES
For the Fiscal Year Ended June 30, 1994

	Proprietary Fund Types		Totals (Memorandum Only)	
	Enterprise	Internal Service	Year Ended	
			June 30, 1994	June 30, 1993
Operating Revenues:				
Sales	\$ 926,300	\$ ---	\$ 926,300	\$ 1,012,285
Charges for Services	5,808,083	13,863,807	19,671,890	19,143,863
Rentals and Concessions	1,420,982	---	1,420,982	1,237,391
Miscellaneous	---	108,555	108,555	103,721
Total Operating Revenues	<u>8,155,365</u>	<u>13,972,362</u>	<u>22,127,727</u>	<u>21,497,260</u>
Operating Expenses:				
Cost of Goods Sold	492,143	---	492,143	480,588
Personal Services	3,045,679	4,800,892	7,846,571	7,846,164
Supplies and Materials	752,638	15,782	768,420	577,283
Other Services and Charges	1,275,330	6,900,584	8,175,914	8,858,823
Administrative Charges	647,392	---	647,392	612,995
Depreciation	455,886	1,357,453	1,813,339	1,922,398
Total Operating Expenses	<u>6,669,068</u>	<u>13,074,711</u>	<u>19,743,779</u>	<u>20,298,251</u>
Operating Income (Loss)	<u>1,486,297</u>	<u>897,651</u>	<u>2,383,948</u>	<u>1,199,009</u>
Nonoperating Revenues	271,107	184,461	455,568	427,831
Nonoperating Expenses	<u>(436,744)</u>	<u>(201,656)</u>	<u>(638,400)</u>	<u>(709,165)</u>
Nonoperating Revenues (Expenses), Net	<u>(165,637)</u>	<u>(17,195)</u>	<u>(182,832)</u>	<u>(281,334)</u>
Income (Loss) Before Operating Transfers	<u>1,320,660</u>	<u>880,456</u>	<u>2,201,116</u>	<u>917,675</u>
Operating Transfers In	86,000	1,022,000	1,108,000	807,000
Operating Transfers (Out)	<u>(911,321)</u>	<u>---</u>	<u>(911,321)</u>	<u>(3,785,622)</u>
Total Operating Transfers	<u>(825,321)</u>	<u>1,022,000</u>	<u>196,679</u>	<u>(2,978,622)</u>
Net Income (Loss)	495,339	1,902,456	2,397,795	(2,060,947)
Retained Earnings, July 1	<u>2,179,221</u>	<u>1,155,431</u>	<u>3,334,652</u>	<u>5,395,599</u>
Retained Earnings, June 30	<u>\$ 2,674,560</u>	<u>\$ 3,057,887</u>	<u>\$ 5,732,447</u>	<u>\$ 3,334,652</u>

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

Note 17 (E)

MONTGOMERY COUNTY

Schedule of Cash Flows - ALL PROPRIETARY FUND TYPES
For the Fiscal Year Ended June 30, 1994

	Proprietary Fund Types		Totals (Memorandum Only)	
			Year Ended	
	Enterprise	Internal Service	June 30, 1994	June 30, 1993
Cash Flows from Operating Activities:				
Operating Income (Loss)	\$ 1,486,297	\$ 897,651	\$ 2,383,948	\$ 1,199,009
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation	455,886	1,357,453	1,813,339	1,922,398
Changes in Assets and Liabilities:				
(Increase) Decrease in Other Cash	(450)	---	(450)	(1,600)
(Increase) Decrease in Accounts Receivable	125	---	125	2,846
(Increase) Decrease in Due From Other Funds	---	765,965	765,965	(75,000)
(Increase) Decrease in Due from County Government	---	822,934	822,934	569,014
(Increase) Decrease in Inventories, at Cost	(3,211)	---	(3,211)	(2,785)
(Increase) Decrease in Deposits and Other	---	(176,741)	(176,741)	246,289
Increase (Decrease) in Accounts Payable	1,151	(64,893)	(63,742)	152,054
Increase (Decrease) in Claims Payable	---	(46,676)	(46,676)	(146,973)
Increase (Decrease) in Accrued Salaries and Benefits	31,823	26,765	58,588	25,418
Increase (Decrease) in Accrued Leave	(33,498)	(171,876)	(205,374)	99,069
Increase (Decrease) in Interest Payable	(2,475)	---	(2,475)	---
Increase (Decrease) in Estimate of Incurred but Unreported Claims	---	488,386	488,386	883,105
Increase (Decrease) in Other Accrued Liabilities	---	(12,185)	(12,185)	(38,854)
Increase (Decrease) in Due to Other Governments	430	---	430	319
Increase (Decrease) in Revenue Collected in Advance	(9,281)	---	(9,281)	21,346
Net Cash Provided (Used) by Operating Activities	<u>1,926,797</u>	<u>3,886,783</u>	<u>5,813,580</u>	<u>4,855,655</u>
Cash Flows from Noncapital Financing Activities:				
Operating Transfers In from Other Funds	86,000	1,022,000	1,108,000	807,000
Operating Transfers Out to Other Funds	(911,321)	---	(911,321)	(3,785,622)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(825,321)</u>	<u>1,022,000</u>	<u>196,679</u>	<u>(2,978,622)</u>
Cash Flows from Capital and Related Financing Activities:				
Acquisition of Fixed Assets	(225,598)	(704,266)	(929,864)	(1,414,527)
Principal Paid on Notes Payable	(122,293)	(1,300,210)	(1,422,503)	(1,262,435)
Principal Paid on Revenue Bonds	(120,000)	---	(120,000)	---
Interest Paid on Notes Payable	(31,669)	(201,656)	(233,325)	(296,665)
Interest Paid on Revenue Bonds	(405,075)	---	(405,075)	(412,500)
Payments to Fiscal Agent	---	---	---	(29,538)
Payment by Fiscal Agents	1,145,522	---	1,145,522	3,479,520
Proceeds from Financing	---	---	---	433,800
Net Cash Provided (Used) for Capital and Related Financing Activities	<u>240,887</u>	<u>(2,206,132)</u>	<u>(1,965,245)</u>	<u>497,655</u>
Cash Flows from Investing Activities:				
Interest on Restricted Investments	39,564	---	39,564	110,184
Interest on Investments	231,543	184,461	416,004	317,647
Net Cash Provided (Used) in Investing Activities	<u>271,107</u>	<u>184,461</u>	<u>455,568</u>	<u>427,831</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,613,470	2,887,112	4,500,582	2,802,519
Cash and Cash Equivalents, July 1	6,426,463	3,006,615	9,433,078	6,630,559
Cash and Cash Equivalents, June 30	<u>\$ 8,039,933</u>	<u>\$ 5,893,727</u>	<u>\$ 13,933,660</u>	<u>\$ 9,433,078</u>

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

NOTE 17 (F)

PRINCE GEORGE'S COUNTY

Schedule of Assets, Liabilities and Fund Equity - ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1994

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	
	General Accounts	Debt Service	Capital Projects	Enterprise	Internal Service	Trust Funds	General Fixed Assets	General Long-Term Obligations	June 30,	June 30,
									1994	1993
ASSETS AND OTHER DEBITS										
Equity in Pooled Cash and Investments	\$ 32,439,338	\$ ---	\$ 26,301,527	\$ ---	\$ 6,158,885	\$ 18,671,242	\$ ---	\$ ---	\$ 83,570,992	\$ 81,565,275
Cash With Fiscal Agents	---	404,237	---	---	3,598	---	---	---	407,835	3,323,584
Other Cash	47,635	---	---	25,850	---	28,795	---	---	102,280	107,870
Receivables - Taxes	2,316,000	---	---	---	---	---	---	---	2,316,000	2,576,000
Receivables - Other	555,165	---	---	1,434,267	---	23	---	---	1,989,455	1,015,470
Interest Receivable	---	---	49,537	---	---	---	---	---	49,537	27,996
Due from Other Funds	3,191,756	---	---	---	---	---	---	---	3,191,756	1,865,642
Due from Other Governments	262,780	---	371,340	---	55,807	14,676	---	---	704,603	2,017,760
Inventories, at Cost	70,025	---	---	508,179	---	---	---	---	578,204	527,197
Deposits and Other	4,737	---	---	4,029	843,747	---	---	---	852,513	673,111
Total Current Assets	38,887,436	404,237	26,722,404	1,972,325	7,062,037	18,714,736	---	---	93,763,175	93,699,905
Advances to Other Funds	---	---	---	---	---	1,734,875	---	---	1,734,875	1,734,875
Restricted Assets -										
Land Held for Transfer	---	---	---	---	---	7,663,480	---	---	7,663,480	7,646,045
Other	---	---	---	---	---	379,600	---	---	379,600	367,898
Fixed Assets	---	---	---	16,225,227	5,064,624	---	223,797,392	---	245,087,243	222,104,758
Accumulated Depreciation	---	---	---	(4,982,947)	(1,245,561)	---	---	---	(6,228,508)	(6,167,393)
Amount Available in Debt Service Funds	---	---	---	---	---	---	---	149,528	149,528	2,537,432
Amount Available in Leave Internal Service Funds	---	---	---	---	---	---	---	203,811	203,811	---
Resources to be Provided in Future Years -										
Retirement of General Obligation Bonds	---	---	---	---	---	---	---	89,530,472	89,530,472	92,207,568
Retirement of Accrued Liability for Compensated Absences	---	---	---	---	---	---	---	4,169,189	4,169,189	3,893,000
Total Assets and Other Debits	\$ 38,887,436	\$ 404,237	\$ 26,722,404	\$ 13,214,605	\$ 10,881,100	\$ 28,492,691	\$ 223,797,392	\$ 94,053,000	\$ 436,452,865	\$ 418,024,088
LIABILITIES, EQUITY AND OTHER CREDITS										
Liabilities:										
Current Portion of Notes Payable	\$ ---	\$ ---	\$ ---	\$ ---	\$ 172,624	\$ ---	\$ ---	\$ ---	\$ 172,624	\$ 161,563
Accounts Payable	2,047,898	---	2,695,158	255,135	112,653	158,784	---	---	5,269,628	4,264,572
Accrued Liabilities	2,161,115	---	---	441,546	4,736,779	47,760	---	---	7,387,200	6,456,748
Due to Other Funds	---	---	---	2,802,475	389,281	---	---	---	3,191,756	1,865,642
Due to Other Governments	---	---	---	---	---	---	---	---	---	1,830
Deposits and Deferred Revenue	2,507,205	---	659,605	135,238	---	993,120	---	---	4,295,168	3,380,318
Matured Bonds and Interest Payable	---	254,709	---	---	---	---	---	---	254,709	915,076
Total Current Liabilities	6,716,218	254,709	3,354,763	3,634,394	5,411,337	1,199,664	---	---	20,571,085	17,045,749
General Obligation Bonds Payable - Net of										
Current Portion	---	---	---	---	---	---	---	89,680,000	89,680,000	94,745,000
Notes Payable - Net of Current Portion	---	---	---	---	2,665,575	---	---	---	2,665,575	2,838,073
Advances from Other Funds	---	---	---	1,734,875	---	---	---	---	1,734,875	1,734,875
Accrued Liability for Compensated Absences	---	---	---	---	---	---	---	4,373,000	4,373,000	3,893,000
Total Liabilities	6,716,218	254,709	3,354,763	5,369,269	8,076,912	1,199,664	---	94,053,000	119,024,535	120,256,697
Equity and Other Credits:										
Contributed Capital	---	---	---	7,383,751	4,860	---	---	---	7,388,611	7,388,611
Investment in General Fixed Assets	---	---	---	---	---	---	223,797,392	---	223,797,392	201,355,281
Retained Earnings (Deficit) -										
Reserved for Contingency	---	---	---	---	1,842,298	---	---	---	1,842,298	---
Unreserved	---	---	---	461,585	957,030	---	---	---	1,418,615	1,657,771
Fund Balances -										
Reserved for Encumbrances	7,294,773	---	13,214,503	---	---	---	---	---	20,509,276	11,516,804
Reserved for Inventories	70,025	---	---	---	---	---	---	---	70,025	64,918
Reserved for Land Held for Transfer	---	---	---	---	---	9,398,355	---	---	9,398,355	9,380,921
Reserved for Debt Service	---	149,528	---	---	---	---	---	---	149,528	2,537,432
Unreserved -										
Designated for Subsequent Years	21,179,608	---	10,153,138	---	---	17,894,672	---	---	49,227,418	61,120,441
Undesignated	3,626,812	---	---	---	---	---	---	---	3,626,812	2,745,212
Total Retained Earnings/Fund Balances	32,171,218	149,528	23,367,641	461,585	2,799,328	27,293,027	---	---	86,242,327	89,023,499
Total Equity and Other Credits	32,171,218	149,528	23,367,641	7,845,336	2,804,188	27,293,027	223,797,392	---	317,428,330	297,767,391
Total Liabilities, Equity and Other Credits	\$ 38,887,436	\$ 404,237	\$ 26,722,404	\$ 13,214,605	\$ 10,881,100	\$ 28,492,691	\$ 223,797,392	\$ 94,053,000	\$ 436,452,865	\$ 418,024,088

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

NOTE 17 (G)

PRINCE GEORGE'S COUNTY

Schedule of Revenues, Expenditures, and Changes in Fund Balances - ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
For the Fiscal Year Ended June 30, 1994

	Governmental Fund Types			Fiduciary	Totals	
	General	Debt	Capital	Fund	(Memorandum Only)	
	Accounts	Service	Projects	Type	Year Ended	
			Expendable		June 30,	June 30,
			Trust		1994	1993
Revenues:						
Property Taxes	\$ 90,165,634	\$ 977,901	\$ ---	\$ ---	\$ 91,143,535	\$ 85,998,641
Intergovernmental	610,316	---	3,721,618	---	4,331,934	4,032,880
Charges for Services	5,826,016	---	---	2,696,632	8,522,648	8,416,019
Interest	1,205,804	64,355	1,103,558	654,743	3,028,460	2,552,676
Miscellaneous	284,411	---	89,150	800,630	1,174,191	844,874
Total Revenues	<u>98,092,181</u>	<u>1,042,256</u>	<u>4,914,326</u>	<u>4,152,005</u>	<u>108,200,768</u>	<u>101,845,090</u>
Expenditures:						
Current -						
General Government	5,316,425	---	---	---	5,316,425	4,730,838
County Planning and Zoning	12,047,360	---	---	---	12,047,360	10,863,393
Park Operation and Maintenance	35,388,157	---	---	---	35,388,157	34,576,857
Recreation Programs	23,180,621	---	---	---	23,180,621	21,845,099
Miscellaneous Expendable Trust Funds	---	---	---	3,163,965	3,163,965	2,892,024
Capital Outlay - Land Acquisition and Development	---	---	19,643,068	---	19,643,068	9,249,302
Debt Service -						
Principal Retirement	---	5,065,000	---	---	5,065,000	4,795,000
Interest and Fiscal Charges	---	4,791,836	---	---	4,791,836	4,097,217
Total Expenditures	<u>75,932,563</u>	<u>9,856,836</u>	<u>19,643,068</u>	<u>3,163,965</u>	<u>108,596,432</u>	<u>93,049,730</u>
Excess of Revenues over (under) Expenditures	<u>22,159,618</u>	<u>(8,814,580)</u>	<u>(14,728,742)</u>	<u>988,040</u>	<u>(395,664)</u>	<u>8,795,360</u>
Other Financing Sources (Uses):						
Proceeds of General Obligation Bonds	---	---	14,500,000	---	14,500,000	15,250,000
Retirement of Debt - Bond Anticipation Notes	---	---	(14,500,000)	---	(14,500,000)	---
Operating Transfers In	1,103,558	9,873,713	2,052,000	197,037	13,226,308	13,913,795
Operating Transfers Out	<u>(12,614,363)</u>	<u>(3,447,037)</u>	<u>(1,103,558)</u>	<u>(50,000)</u>	<u>(17,214,958)</u>	<u>(15,049,085)</u>
Total Other Financing Sources (Uses)	<u>(11,510,805)</u>	<u>6,426,676</u>	<u>948,442</u>	<u>147,037</u>	<u>(3,988,650)</u>	<u>14,114,710</u>
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	10,648,813	(2,387,904)	(13,780,300)	1,135,077	(4,384,314)	22,910,070
Fund Balances, July 1	<u>21,522,405</u>	<u>2,537,432</u>	<u>37,147,941</u>	<u>26,157,950</u>	<u>87,365,728</u>	<u>64,455,658</u>
Fund Balances, June 30	<u>\$ 32,171,218</u>	<u>\$ 149,528</u>	<u>\$ 23,367,641</u>	<u>\$ 27,293,027</u>	<u>\$ 82,981,414</u>	<u>\$ 87,365,728</u>

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

NOTE 17 (H)

PRINCE GEORGE'S COUNTY

Schedule of Revenues, Expenditures/Encumbrances, and
Changes in Fund Balances - Budget (Non-GAAP Budgetary Basis) and Actual - GENERAL FUND ACCOUNTS
For the Fiscal Year Ended June 30, 1994

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$ 89,338,767	\$ 90,165,634	\$ 826,867
Intergovernmental	1,103,671	610,316	(493,355)
Charges for Services	4,359,115	4,379,794	20,679
Rentals and Concessions	1,466,225	1,446,222	(20,003)
Interest	737,600	1,205,804	468,204
Miscellaneous	<u>259,950</u>	<u>284,411</u>	<u>24,461</u>
Total Revenues	<u>97,265,328</u>	<u>98,092,181</u>	<u>826,853</u>
Expenditures/Encumbrances:			
Current:			
General Government	5,372,341	5,198,898	173,443
County Planning and Zoning	12,700,633	12,311,311	389,322
Park Operation and Maintenance	39,114,271	36,354,617	2,759,654
Recreation Programs	<u>26,098,844</u>	<u>25,084,767</u>	<u>1,014,077</u>
Total Expenditures/Encumbrances	<u>83,286,089</u>	<u>78,949,593</u>	<u>4,336,496</u>
Excess of Revenues over (under) Expenditures/Encumbrances	<u>13,979,239</u>	<u>19,142,588</u>	<u>5,163,349</u>
Other Financing Sources (Uses):			
Operating Transfers In	540,000	1,103,558	563,558
Operating Transfers Out	<u>(11,502,500)</u>	<u>(12,614,363)</u>	<u>(1,111,863)</u>
Total Other Financing Sources (Uses)	<u>(10,962,500)</u>	<u>(11,510,805)</u>	<u>(548,305)</u>
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses - Budget Basis	<u>\$ 3,016,739</u>	7,631,783	<u>\$ 4,615,044</u>
Fund Balances - Budget Basis, July 1		<u>17,174,637</u>	
Fund Balances - Budget Basis, June 30		<u>\$ 24,806,420</u>	

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

NOTE 17 (I)

PRINCE GEORGE'S COUNTY

Schedule of Revenues, Expenses, and Changes in Retained Earnings -
ALL PROPRIETARY FUND TYPES
For the Fiscal Year Ended June 30, 1994

	Proprietary Fund Types		Totals (Memorandum Only)	
	Enterprise	Internal Service	Year Ended	
			June 30, 1994	June 30, 1993
Operating Revenues:				
Sales	\$ 1,201,688	\$ ---	\$ 1,201,688	\$ 1,097,056
Charges for Services	2,242,692	14,156,792	16,399,484	15,259,176
Rentals and Concessions	1,229,531	---	1,229,531	848,458
Miscellaneous	---	133,513	133,513	154,314
Total Operating Revenues	<u>4,673,911</u>	<u>14,290,305</u>	<u>18,964,216</u>	<u>17,359,004</u>
Operating Expenses:				
Cost of Goods Sold	688,583	---	688,583	688,239
Personal Services	3,055,666	5,435,123	8,490,789	8,035,032
Supplies and Materials	1,121,440	38,412	1,159,852	662,471
Other Services and Charges	1,944,367	7,824,214	9,768,581	9,014,955
Administrative Charges	381,177	---	381,177	714,529
Depreciation	<u>442,561</u>	<u>255,561</u>	<u>698,122</u>	<u>559,775</u>
Total Operating Expenses	<u>7,633,794</u>	<u>13,553,310</u>	<u>21,187,104</u>	<u>19,675,001</u>
Operating Income (Loss)	<u>(2,959,883)</u>	<u>736,995</u>	<u>(2,222,888)</u>	<u>(2,315,997)</u>
Nonoperating Revenues	177,448	205,692	383,140	1,958,277
Nonoperating Expenses	---	(545,760)	(545,760)	(138,084)
Nonoperating Revenues (Expenses), Net	<u>177,448</u>	<u>(340,068)</u>	<u>(162,620)</u>	<u>1,820,193</u>
Income (Loss) Before Operating Transfers	<u>(2,782,435)</u>	<u>396,927</u>	<u>(2,385,508)</u>	<u>(495,804)</u>
Operating Transfers In	<u>2,588,650</u>	<u>1,400,000</u>	<u>3,988,650</u>	<u>1,135,290</u>
Total Operating Transfers	<u>2,588,650</u>	<u>1,400,000</u>	<u>3,988,650</u>	<u>1,135,290</u>
Net Income (Loss)	(193,785)	1,796,927	1,603,142	639,486
Retained Earnings (Deficit), July 1	655,370	1,002,401	1,657,771	(801,849)
Elimination of the Contributed Capital Associated with the Transfer of the Aquatics Program	---	---	---	5,551,060
Residual Equity Transfer (Out)	---	---	---	<u>(3,730,926)</u>
Retained Earnings (Deficit), June 30	<u>\$ 461,585</u>	<u>\$ 2,799,328</u>	<u>\$ 3,260,913</u>	<u>\$ 1,657,771</u>

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

NOTE 17 (J)

PRINCE GEORGE'S COUNTY

Schedule of Cash Flows - ALL PROPRIETARY FUND TYPES
For the Fiscal Year Ended June 30, 1994

	Proprietary Fund Types		Totals (Memorandum Only)	
			Year Ended	
	Enterprise	Internal Service	June 30, 1994	June 30, 1993
Cash Flows from Operating Activities:				
Operating Income (Loss)	\$ (2,959,883)	\$ 736,995	\$ (2,222,888)	\$ (2,315,997)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation	442,561	255,561	698,122	559,775
Changes in Assets and Liabilities:				
(Increase) Decrease in Other Cash	10,950	---	10,950	(9,410)
(Increase) Decrease in Accounts Receivable	(928,448)	---	(928,448)	(84,050)
(Increase) Decrease in Due from Other Funds	---	578,429	578,429	(72,001)
(Increase) Decrease in Due from County Government	---	615,921	615,921	145,965
(Increase) Decrease in Due from Other Governments	---	---	---	171,924
(Increase) Decrease in Inventories, at Cost	(45,900)	---	(45,900)	31,506
(Increase) Decrease in Deposits and Other	---	(181,525)	(181,525)	(94,532)
Increase (Decrease) in Accounts Payable	16,446	(102,522)	(86,076)	211,555
Increase (Decrease) in Claims Payable	---	98,149	98,149	4,229
Increase (Decrease) in Accrued Salaries and Benefits	30,000	22,433	52,433	(20,397)
Increase (Decrease) in Accrued Leave	17,153	(121,876)	(104,723)	84,591
Increase (Decrease) in Estimate of Incurred but Unreported Claims	---	721,394	721,394	950,126
Increase (Decrease) in Other Accrued Liabilities	---	(58,554)	(58,554)	(17,041)
Increase (Decrease) in Due to Other Funds	1,515,262	389,281	1,904,543	(970,648)
Increase (Decrease) in Revenue Collected in Advance	11,698	---	11,698	97,770
Net Cash Provided (Used) by Operating Activities	<u>(1,890,161)</u>	<u>2,953,686</u>	<u>1,063,525</u>	<u>(1,326,635)</u>
Cash Flows from Noncapital Financing Activities:				
Subsidy Received from the County	175,000	---	175,000	1,800,000
Operating Transfers In from Other Funds	2,588,650	1,400,000	3,988,650	1,135,290
Net Cash Provided (Used) by Noncapital Financing Activities	<u>2,763,650</u>	<u>1,400,000</u>	<u>4,163,650</u>	<u>2,935,290</u>
Cash Flows from Capital and Related Financing Activities:				
Acquisition of Fixed Assets	(875,937)	(633,272)	(1,509,209)	(2,044,031)
Principal Paid on Notes Payable	---	(161,436)	(161,436)	(14,363)
Principal Paid on General Obligation Bonds	---	---	---	(50,000)
Interest Paid on Notes Payable	---	(213,934)	(213,934)	(138,084)
Payments to Fiscal Agents	---	---	---	(3,598)
Payments by Fiscal Agents	---	26,585	26,585	716,548
Proceeds from Financing	---	---	---	584,896
Net Cash Provided (Used) for Capital and Related Financing Activities	<u>(875,937)</u>	<u>(982,057)</u>	<u>(1,857,994)</u>	<u>(948,632)</u>
Cash Flows from Investing Activities:				
Interest on Investments	2,448	205,692	208,140	158,277
Net Cash Provided (Used) in Investing Activities	<u>2,448</u>	<u>205,692</u>	<u>208,140</u>	<u>158,277</u>
Net Increase (Decrease) in Cash and Cash Equivalents	---	3,577,321	3,577,321	818,300
Cash and Cash Equivalents, July 1	---	2,581,564	2,581,564	1,763,264
Cash and Cash Equivalents, June 30	<u>\$ ---</u>	<u>\$ 6,158,885</u>	<u>\$ 6,158,885</u>	<u>\$ 2,581,564</u>

♦ PART IIB ♦
FINANCIAL SECTION

Combining Statements and Schedules



Gardener plants shrubs at Wheaton Regional Park

GENERAL FUND

The General Fund accounts for the proceeds of tax revenues and other general revenues which are expended for the Commission's general operations comprised of park operation and maintenance, recreation (Prince George's County only), and planning and administration.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

EXHIBIT A-1

Schedule of Assets, Liabilities and Fund Balance - GENERAL FUND

June 30, 1994

	MONTGOMERY COUNTY				PRINCE GEORGE'S COUNTY				TOTALS		
	Adminis- tration Account	Park Account	Totals		Adminis- tration Account	Park Account	Recreation Account	Totals		June 30, 1994	June 30, 1993
			June 30, 1994	June 30, 1993				June 30, 1994	June 30, 1993		
ASSETS											
Equity in Pooled Cash and											
Investments	\$ 2,150,570	\$ 4,548,146	\$ 6,698,716	\$ 5,896,564	\$ 5,002,907	\$ 20,463,616	\$ 6,972,815	\$ 32,439,338	\$ 23,908,815	\$ 39,138,054	\$ 29,805,379
Other Cash	10,975	22,355	33,330	32,255	3,725	15,150	28,760	47,635	44,375	80,965	76,630
Receivables - Taxes	302,000	713,000	1,015,000	2,005,000	432,000	1,309,000	575,000	2,316,000	2,576,000	3,331,000	4,581,000
Receivables - Other	8,627	13,957	22,584	80,474	18,852	535,487	826	555,165	509,359	577,749	589,833
Due From Other Funds	---	---	---	---	---	3,191,756	---	3,191,756	1,287,213	3,191,756	1,287,213
Due From County Governments	359,323	643,563	1,002,886	235,267	124,556	69,118	26,130	219,804	278,645	1,222,690	513,912
Due From Other Governments	150,000	---	150,000	---	42,107	394	475	42,976	14,196	192,976	14,196
Inventories, At Cost	---	---	---	---	---	---	70,025	70,025	64,918	70,025	64,918
Deposits and Other	2,197	---	2,197	2,198	2,177	75	2,485	4,737	6,860	6,934	9,058
Total Current Assets	<u>\$ 2,983,692</u>	<u>\$ 5,941,021</u>	<u>\$ 8,924,713</u>	<u>\$ 8,251,758</u>	<u>\$ 5,626,324</u>	<u>\$ 25,584,596</u>	<u>\$ 7,676,516</u>	<u>\$ 38,887,436</u>	<u>\$ 28,690,381</u>	<u>\$ 47,812,149</u>	<u>\$ 36,942,139</u>
LIABILITIES AND FUND BALANCE											
Liabilities:											
Accounts Payable	\$ 344,237	\$ 561,824	\$ 906,061	\$ 1,148,049	\$ 440,290	\$ 1,033,240	\$ 574,368	\$ 2,047,898	\$ 2,042,408	\$ 2,953,959	\$ 3,190,457
Accrued Salaries and Benefits	462,978	1,045,289	1,508,267	1,288,544	474,027	990,440	696,648	2,161,115	1,946,354	3,669,382	3,234,898
Due To Other Funds	---	---	---	765,965	---	---	---	---	578,429	---	1,344,394
Due To County Government	74,293	---	74,293	50,177	---	---	---	---	1,830	74,293	52,007
Deposits and Deferred Revenue	365,312	731,134	1,096,446	2,053,551	448,257	1,332,391	726,557	2,507,205	2,598,955	3,603,651	4,652,506
Total Current Liabilities	<u>1,246,820</u>	<u>2,338,247</u>	<u>3,585,067</u>	<u>5,306,286</u>	<u>1,362,574</u>	<u>3,356,071</u>	<u>1,997,573</u>	<u>6,716,218</u>	<u>7,167,976</u>	<u>10,301,285</u>	<u>12,474,262</u>
Fund Balance:											
Reserved for Encumbrances	807,297	981,746	1,789,043	1,659,724	2,531,671	2,193,554	2,569,548	7,294,773	4,861,279	9,083,816	6,521,003
Reserved for Inventories	---	---	---	---	---	---	70,025	70,025	64,918	70,025	64,918
Unreserved -											
Designated for Subsequent Years	603,000	1,765,000	2,368,000	1,285,748	1,065,836	17,862,734	2,251,038	21,179,608	13,850,996	23,547,608	15,136,744
Undesignated	326,575	856,028	1,182,603	---	666,243	2,172,237	788,332	3,626,812	2,745,212	4,809,415	2,745,212
Total Fund Balance	<u>1,736,872</u>	<u>3,602,774</u>	<u>5,339,646</u>	<u>2,945,472</u>	<u>4,263,750</u>	<u>22,228,525</u>	<u>5,678,943</u>	<u>32,171,218</u>	<u>21,522,405</u>	<u>37,510,864</u>	<u>24,467,877</u>
Total Liabilities and Fund Balance	<u>\$ 2,983,692</u>	<u>\$ 5,941,021</u>	<u>\$ 8,924,713</u>	<u>\$ 8,251,758</u>	<u>\$ 5,626,324</u>	<u>\$ 25,584,596</u>	<u>\$ 7,676,516</u>	<u>\$ 38,887,436</u>	<u>\$ 28,690,381</u>	<u>\$ 47,812,149</u>	<u>\$ 36,942,139</u>

The notes to the financial statements are an integral part of this schedule.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

EXHIBIT A-2

Schedule of Revenues, Expenditures, and Changes in Fund Balance - GENERAL FUND
For the Fiscal Year Ended June 30, 1994

	MONTGOMERY COUNTY				PRINCE GEORGE'S COUNTY				TOTALS		
	Adminis- tration Account	Park Account	Totals		Adminis- tration Account	Park Account	Recreation Account	Totals		Year Ended	
			June 30, 1994	June 30, 1993				June 30, 1994	June 30, 1993	June 30, 1994	June 30, 1993
Revenues:											
Property Taxes	\$ 15,442,594	\$ 36,444,582	\$ 51,887,176	\$ 50,496,504	\$ 16,994,863	\$ 51,882,516	\$ 21,288,255	\$ 90,165,634	\$ 85,073,546	\$ 142,052,810	\$ 135,570,050
Intergovernmental -											
Federal	---	---	---	---	102,687	---	---	102,687	---	102,687	---
State	31,042	---	31,042	5,942	---	---	225,896	225,896	109,677	256,938	115,619
County	224,696	7,500	232,196	60,164	272,100	---	4,698	276,798	292,349	508,994	352,513
Local	200,000	---	200,000	---	---	---	4,935	4,935	5,617	204,935	5,617
Charges for Services	180,894	193,412	374,306	312,532	532,178	130,400	3,717,216	4,379,794	4,295,020	4,754,100	4,607,552
Rentals and Concessions	---	928,393	928,393	930,009	---	1,172,180	274,042	1,446,222	1,473,690	2,374,615	2,403,699
Interest	157,705	289,939	447,644	383,620	220,661	702,559	282,584	1,205,804	1,105,924	1,653,448	1,489,544
Miscellaneous	110,409	47,205	157,614	259,689	141,208	94,070	49,133	284,411	344,261	442,025	603,950
Total Revenues	<u>16,347,340</u>	<u>37,911,031</u>	<u>54,258,371</u>	<u>52,448,460</u>	<u>18,263,697</u>	<u>53,981,725</u>	<u>25,846,759</u>	<u>98,092,181</u>	<u>92,700,084</u>	<u>152,350,552</u>	<u>145,148,544</u>
Expenditures:											
General Government	4,753,717	---	4,753,717	4,351,130	5,316,425	---	---	5,316,425	4,730,838	10,070,142	9,081,968
Planning Department	11,379,693	---	11,379,693	11,166,541	12,047,360	---	---	12,047,360	10,863,393	23,427,053	22,029,934
Park Operation and Maintenance	---	32,231,027	32,231,027	32,488,999	---	35,388,157	---	35,388,157	34,576,857	67,619,184	67,065,856
Recreation Programs	---	---	---	---	---	---	23,180,621	23,180,621	21,845,099	23,180,621	21,845,099
Total Expenditures	<u>16,133,410</u>	<u>32,231,027</u>	<u>48,364,437</u>	<u>48,006,670</u>	<u>17,363,785</u>	<u>35,388,157</u>	<u>23,180,621</u>	<u>75,932,563</u>	<u>72,016,187</u>	<u>124,297,000</u>	<u>120,022,857</u>
Excess of Revenues over (under) Expenditures	<u>213,930</u>	<u>5,680,004</u>	<u>5,893,934</u>	<u>4,441,790</u>	<u>899,912</u>	<u>18,593,568</u>	<u>2,666,138</u>	<u>22,159,618</u>	<u>20,683,897</u>	<u>28,053,552</u>	<u>25,125,687</u>
Other Financing Sources (Uses):											
Operating Transfers In	---	227,899	227,899	255,493	---	1,103,558	---	1,103,558	716,830	1,331,457	972,323
Operating Transfers Out	---	(3,727,659)	(3,727,659)	(5,704,973)	---	(12,164,363)	(450,000)	(12,614,363)	(13,492,138)	(16,342,022)	(19,197,111)
Total Other Financing Sources (Uses)	<u>---</u>	<u>(3,499,760)</u>	<u>(3,499,760)</u>	<u>(5,449,480)</u>	<u>---</u>	<u>(11,060,805)</u>	<u>(450,000)</u>	<u>(11,510,805)</u>	<u>(12,775,308)</u>	<u>(15,010,565)</u>	<u>(18,224,788)</u>
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	<u>213,930</u>	<u>2,180,244</u>	<u>2,394,174</u>	<u>(1,007,690)</u>	<u>899,912</u>	<u>7,532,763</u>	<u>2,216,138</u>	<u>10,648,813</u>	<u>7,908,589</u>	<u>13,042,987</u>	<u>6,900,899</u>
Fund Balance, July 1	<u>1,522,942</u>	<u>1,422,530</u>	<u>2,945,472</u>	<u>3,953,162</u>	<u>3,363,838</u>	<u>14,695,762</u>	<u>3,462,805</u>	<u>21,522,405</u>	<u>13,613,816</u>	<u>24,467,877</u>	<u>17,566,978</u>
Fund Balance, June 30	<u>\$ 1,736,872</u>	<u>\$ 3,602,774</u>	<u>\$ 5,339,646</u>	<u>\$ 2,945,472</u>	<u>\$ 4,263,750</u>	<u>\$ 22,228,525</u>	<u>\$ 5,678,943</u>	<u>\$ 32,171,218</u>	<u>\$ 21,522,405</u>	<u>\$ 37,510,864</u>	<u>\$ 24,467,877</u>

The notes to the financial statements are an integral part of this schedule.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

EXHIBIT A-3

MONTGOMERY COUNTY

GENERAL FUND

Comparative Schedule of Revenues, Expenditures/Encumbrances, and
Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual - ADMINISTRATION ACCOUNT
For the Fiscal Years Ended June 30, 1994 and 1993

	1994		Variance Favorable (Unfavorable)	1993
	Budget	Actual		Actual
Revenues:				
Property Taxes	\$ 15,508,320	\$15,442,594	\$ (65,726)	\$ \$15,096,416
Intergovernmental -				
State	78,855	31,042	(47,813)	5,942
County	165,890	224,696	58,806	60,164
Local	184,500	200,000	15,500	---
Charges for Services	158,200	180,894	22,694	184,886
Interest	120,000	157,705	37,705	139,140
Miscellaneous	104,800	110,409	5,609	209,883
Total Revenues	<u>16,320,565</u>	<u>16,347,340</u>	<u>26,775</u>	<u>15,696,431</u>
Expenditures/Encumbrances:				
Commissioners' Office	807,150	759,218	47,932	774,963
Central Administrative Services -				
Department of Human Resources and Management	1,218,262	1,218,190	72	1,207,335
Legal	580,314	571,808	8,506	550,197
Finance	1,744,164	1,734,086	10,078	1,743,931
Support Services	361,630	361,586	44	382,633
Total Central Administrative Services	<u>3,904,370</u>	<u>3,885,670</u>	<u>18,700</u>	<u>3,884,096</u>
Merit System Board	46,200	39,665	6,535	54,556
Planning Department	11,630,845	11,493,038	137,807	11,044,473
Non-Departmental	---	4,583	(4,583)	(173,325)
Total Expenditures/Encumbrances	<u>16,388,565</u>	<u>16,182,174</u>	<u>206,391</u>	<u>15,584,763</u>
Excess of Revenues over (under) Expenditures/Encumbrances	\$ <u>(68,000)</u>	165,166	\$ <u>233,166</u>	111,668
Fund Balance - Budget Basis, July 1		<u>764,409</u>		<u>652,741</u>
Fund Balance - Budget Basis, June 30		\$ <u>929,575</u>		\$ <u>764,409</u>

The notes to the financial statements are an integral part of this schedule.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

EXHIBIT A-3

MONTGOMERY COUNTY

GENERAL FUND

Comparative Schedule of Revenues, Expenditures/Encumbrances, and
Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual - PARK ACCOUNT
For the Fiscal Years Ended June 30, 1994 and 1993

	1994		Variance Favorable (Unfavorable)	1993
	Budget	Actual		Actual
Revenues:				
Property Taxes	\$ 36,389,262	\$ 36,444,582	\$ 55,320	\$ 35,400,088
Intergovernmental - County	---	7,500	7,500	---
Charges for Services	205,500	193,412	(12,088)	127,646
Rentals and Concessions	1,008,000	928,393	(79,607)	930,009
Interest	185,000	289,939	104,939	244,480
Miscellaneous	80,500	47,205	(33,295)	49,806
Total Revenues	37,868,262	37,911,031	42,769	36,752,029
Expenditures/Encumbrances:				
Director of Parks	1,871,674	1,898,383	(26,709)	1,709,423
Park Planning, Engineering and Design	1,425,378	1,340,719	84,659	1,154,261
Park Police	6,206,542	6,174,544	31,998	5,875,033
Natural Resources	3,259,479	3,061,130	198,349	3,149,162
Central Maintenance	5,874,991	5,665,840	209,151	5,539,739
Region I, II, & III	11,091,416	10,566,143	525,273	10,512,880
Property Management	629,780	537,902	91,878	611,133
Support Services	3,501,000	3,832,886	(331,886)	3,775,540
Non-Departmental	---	---	---	76,672
Total Expenditures/Encumbrances	33,860,260	33,077,547	782,713	32,403,843
Excess of Revenues over (under) Expenditures/Encumbrances	4,008,002	4,833,484	825,482	4,348,186
Other Financing Sources (Uses):				
Operating Transfers In (Out) - Capital Projects Funds - Interest	120,000	227,899	107,899	255,493
Debt Service - Park Fund	(3,531,000)	(3,251,659)	279,341	(4,357,973)
Capital Projects Funds - Development	(390,000)	(390,000)	---	(540,000)
Internal Service Fund	---	---	---	(721,000)
Enterprise Fund	(86,000)	(86,000)	---	(86,000)
Total Other Financing Sources (Uses)	(3,887,000)	(3,499,760)	387,240	(5,449,480)
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	\$ 121,002	1,333,724	\$ 1,212,722	(1,101,294)
Fund Balance - Budget Basis, July 1		1,287,304		2,388,598
Fund Balance - Budget Basis, June 30		\$ 2,621,028		\$ 1,287,304

The notes to the financial statements are an integral part of this schedule.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

EXHIBIT A-3

PRINCE GEORGE'S COUNTY

GENERAL FUND

Comparative Schedule of Revenues, Expenditures/Encumbrances, and
Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual - ADMINISTRATION ACCOUNT
For the Fiscal Years Ended June 30, 1994 and 1993

	1994		Variance	1993
	Budget	Actual	Favorable (Unfavorable)	Actual
Revenues:				
Property Taxes	\$ 17,087,377	\$ 16,994,863	\$ (92,514)	\$ 16,223,418
Intergovernmental -				
Federal	102,687	102,687	---	---
State	---	---	---	2,394
County	264,910	272,100	7,190	292,349
Charges for Services	330,000	532,178	202,178	378,562
Interest	210,000	220,661	10,661	197,234
Miscellaneous	100,000	141,208	41,208	110,096
Total Revenues	18,094,974	18,263,697	168,723	17,204,053
Expenditures/Encumbrances:				
Commissioners' Office	1,521,637	1,370,171	151,466	1,443,303
Central Administrative Services -				
Department of Human Resources and Management	1,218,263	1,218,191	72	1,207,335
Legal	509,547	504,299	5,248	479,386
Finance	1,715,064	1,704,986	10,078	1,715,231
Support Services	361,630	361,586	44	371,184
Total Central Administrative Services	3,804,504	3,789,062	15,442	3,773,136
Merit System Board	46,200	39,665	6,535	54,550
Planning Department	12,700,633	12,370,309	330,324	11,728,722
Non-Departmental	---	(58,998)	58,998	(263,352)
Total Expenditures/Encumbrances	18,072,974	17,510,209	562,765	16,736,359
Excess of Revenues over (under)				
Expenditures/Encumbrances	\$ <u>22,000</u>	753,488	\$ <u>731,488</u>	\$ 467,694
Fund Balance - Budget Basis, July 1		978,591		510,897
Fund Balance - Budget Basis, June 30		\$ <u>1,732,079</u>		\$ <u>978,591</u>

The notes to the financial statements are an integral part of this schedule.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

EXHIBIT A-3

PRINCE GEORGE'S COUNTY

GENERAL FUND

Comparative Schedule of Revenues, Expenditures/Encumbrances, and
Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual - PARK ACCOUNT
For the Fiscal Years Ended June 30, 1994 and 1993

	1994			1993
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
Revenues:				
Property Taxes	\$ 51,114,750	\$ 51,882,516	\$ 767,766	\$ 46,114,409
Intergovernmental - State	500,000	---	(500,000)	---
Charges for Services	157,250	130,400	(26,850)	123,006
Rentals and Concessions	1,219,000	1,172,180	(46,820)	1,185,995
Interest	378,700	702,559	323,859	644,986
Miscellaneous	75,960	94,070	18,110	172,474
Total Revenues	<u>53,445,660</u>	<u>53,981,725</u>	<u>536,065</u>	<u>48,240,870</u>
Expenditures/Encumbrances:				
Director's Office	2,119,262	1,831,037	288,225	1,695,912
Park Police	8,257,296	8,106,196	151,100	7,891,042
Support Services	3,931,060	3,513,458	417,602	2,924,007
Park Permits	149,048	138,689	10,359	94,599
Facility Operations - Associate Director	203,306	171,827	31,479	170,884
Design and Engineering	2,472,328	2,355,975	116,353	2,230,089
Maintenance and Development	11,261,151	10,652,041	609,110	10,556,478
Property Management	1,407,690	784,827	622,863	717,098
Total Facility Operations	<u>15,344,475</u>	<u>13,964,670</u>	<u>1,379,805</u>	<u>13,674,549</u>
Area Operations - Northern Area	3,596,082	3,624,777	(28,695)	3,124,655
Central Area	3,144,767	2,747,998	396,769	2,834,935
Southern Area	2,572,281	2,613,479	(41,198)	2,418,514
Total Area Operations	<u>9,313,130</u>	<u>8,986,254</u>	<u>326,876</u>	<u>8,378,104</u>
Non-Departmental	---	(185,687)	185,687	(81,452)
Total Expenditures/Encumbrances	<u>39,114,271</u>	<u>36,354,617</u>	<u>2,759,654</u>	<u>34,576,761</u>
Excess of Revenues over (under) Expenditures/Encumbrances	<u>14,331,389</u>	<u>17,627,108</u>	<u>3,295,719</u>	<u>13,664,109</u>
Other Financing Sources (Uses):				
Operating Transfers In (Out) - Capital Projects Funds - Interest	540,000	1,103,558	563,558	716,830
Debt Service - Park Fund	(10,130,000)	(9,873,713)	256,287	(7,294,298)
Capital Projects Funds	(102,000)	(102,000)	---	(2,000,000)
Enterprise Fund	(1,188,650)	(2,188,650)	(1,000,000)	(1,135,290)
Total Other Financing Sources (Uses)	<u>(10,880,650)</u>	<u>(11,060,805)</u>	<u>(180,155)</u>	<u>(9,712,758)</u>
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	<u>\$ 3,450,739</u>	<u>6,566,303</u>	<u>\$ 3,115,564</u>	<u>3,951,351</u>
Fund Balance - Budget Basis, July 1		<u>13,468,668</u>		<u>9,517,317</u>
Fund Balance - Budget Basis, June 30		<u>\$ 20,034,971</u>		<u>\$ 13,468,668</u>

The notes to the financial statements are an integral part of this schedule.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

EXHIBIT A-3

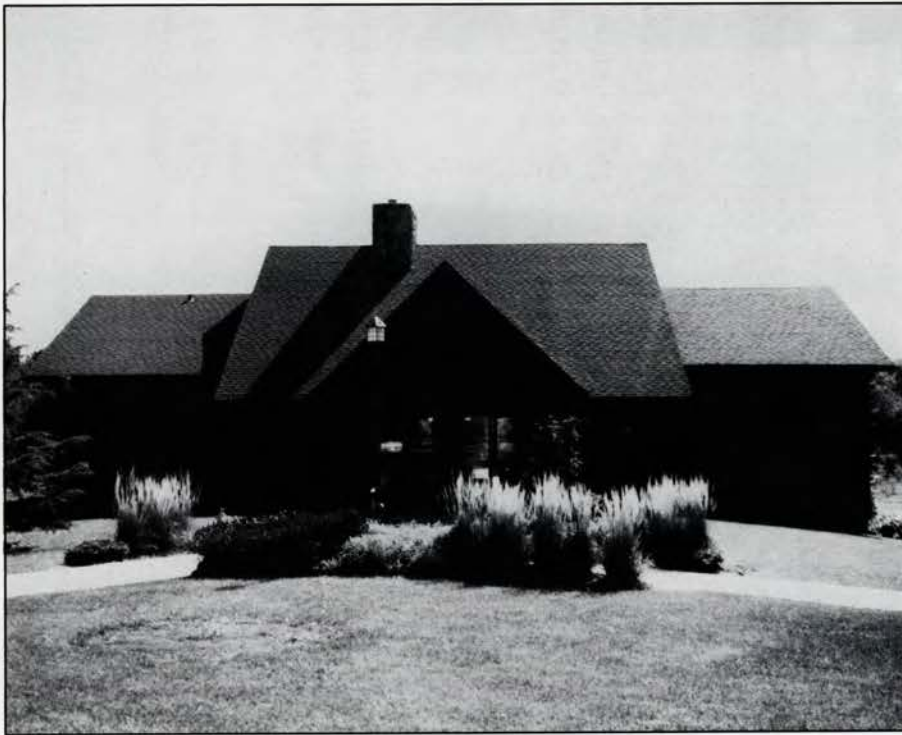
PRINCE GEORGE'S COUNTY

GENERAL FUND

Comparative Schedule of Revenues, Expenditures/Encumbrances, and
Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual - RECREATION ACCOUNT
For the Fiscal Years Ended June 30, 1994 and 1993

	1994			1993
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
Revenues:				
Property Taxes	\$ 21,136,640	\$ 21,288,255	\$ 151,615	\$ 22,735,719
Intergovernmental -				
State	228,001	225,896	(2,105)	107,283
County	4,698	4,698	---	---
Local	3,375	4,935	1,560	5,617
Charges for Services	3,871,865	3,717,216	(154,649)	3,793,452
Rentals and Concessions	247,225	274,042	26,817	287,695
Interest	148,900	282,584	133,684	263,704
Miscellaneous	83,990	49,133	(34,857)	61,691
Total Revenues	<u>25,724,694</u>	<u>25,846,759</u>	<u>122,065</u>	<u>27,255,161</u>
Expenditures/Encumbrances:				
Director's Office	152,361	132,234	20,127	125,079
Area Operations -				
Associate Director	442,526	302,012	140,514	276,999
Child Care	849,137	771,845	77,292	716,324
Northern Area	3,042,002	2,944,479	97,523	2,901,963
Central Area	3,456,686	3,500,434	(43,748)	2,951,920
Southern Area	2,965,628	2,817,360	148,268	2,804,599
Total Area Operations	<u>10,755,979</u>	<u>10,336,130</u>	<u>419,849</u>	<u>9,651,805</u>
Countywide Operations -				
Associate Director	1,348,671	1,226,635	122,036	637,761
Interpretation and Conservation	1,827,249	1,749,719	77,530	1,675,341
Special Populations	1,428,271	1,367,508	60,763	1,280,576
Sports/Athletics	2,204,930	2,160,458	44,472	2,154,352
Arts	2,049,507	1,958,863	90,644	1,733,634
Aquatics	2,799,398	3,000,382	(200,984)	2,474,961
History	684,889	688,082	(3,193)	652,064
Total Countywide Operations	<u>12,342,915</u>	<u>12,151,647</u>	<u>191,268</u>	<u>10,608,689</u>
Support Services	2,327,201	2,044,173	283,028	2,060,092
Maintenance and Development	500,000	500,000	---	---
Non-Departmental	20,388	(79,417)	99,805	(189,529)
Total Expenditures/Encumbrances	<u>26,098,844</u>	<u>25,084,767</u>	<u>1,014,077</u>	<u>22,256,136</u>
Excess of Revenues over (under) Expenditures/Encumbrances	<u>(374,150)</u>	<u>761,992</u>	<u>1,136,142</u>	<u>4,999,025</u>
Other Financing Sources (Uses):				
Operating Transfers In (Out) -				
Enterprise Fund	---	(400,000)	(400,000)	---
Capital Projects Fund - Development	(81,850)	(50,000)	31,850	(3,062,550)
Total Other Financing Sources (Uses)	<u>(81,850)</u>	<u>(450,000)</u>	<u>(368,150)</u>	<u>(3,062,550)</u>
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	<u>\$ (456,000)</u>	<u>311,992</u>	<u>\$ 767,992</u>	<u>1,936,475</u>
Fund Balance - Budget Basis, July 1		2,727,378		790,903
Fund Balance - Budget Basis, June 30		<u>\$ 3,039,370</u>		<u>\$ 2,727,378</u>

The notes to the financial statements are an integral part of this schedule.



The Lodge at Little Seneca Creek offers meeting space in a rustic setting

DEBT SERVICE

The Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs other than those accounted for in the proprietary funds. The Commission maintains Park and Advance Land Acquisition Debt Service Funds for each County.

Park Debt Service Funds

The Park Debt Service Funds account for the accumulation of resources for the payment of general long-term debt other than the Advance Land Acquisition Expendable Trust Funds.

Advance Land Acquisition Debt Service Funds

The Advance Land Acquisition Debt Service Funds account for the accumulation of resources for the payment of general long-term debt for the purchase of land and related costs by the Advance Land Acquisition Expendable Trust Funds.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

EXHIBIT B-1

Combining Balance Sheet - DEBT SERVICE FUNDS

June 30, 1994

	MONTGOMERY COUNTY				PRINCE GEORGE'S COUNTY				TOTALS	
	Park	Advance Land Acquisition	Totals		Park	Advance Land Acquisition	Totals		June 30, 1994	June 30, 1993
			June 30, 1994	June 30, 1993			June 30, 1994	June 30, 1993		
ASSETS										
Equity in Pooled Cash and Investments	\$ ---	\$ ---	\$ ---	\$ 70,212	\$ ---	\$ ---	\$ ---	\$ 159,106	\$ ---	\$ 229,318
Cash with Fiscal Agents	90,181	---	90,181	1,222,750	404,237	---	404,237	3,293,402	494,418	4,516,152
Total Current Assets	\$ 90,181	\$ ---	\$ 90,181	\$ 1,292,962	\$ 404,237	\$ ---	\$ 404,237	\$ 3,452,508	\$ 494,418	\$ 4,745,470
LIABILITIES AND FUND BALANCES										
Liabilities:										
Matured Bonds and Interest Payable	\$ 90,181	\$ ---	\$ 90,181	\$ 281,633	\$ 254,709	\$ ---	\$ 254,709	\$ 915,076	\$ 344,890	\$ 1,196,709
Total Current Liabilities	90,181	---	90,181	281,633	254,709	---	254,709	915,076	344,890	1,196,709
Fund Balances:										
Reserved for Debt Service	---	---	---	1,011,329	149,528	---	149,528	2,537,432	149,528	3,548,761
Total Fund Balances	---	---	---	1,011,329	149,528	---	149,528	2,537,432	149,528	3,548,761
Total Liabilities and Fund Balances	\$ 90,181	\$ ---	\$ 90,181	\$ 1,292,962	\$ 404,237	\$ ---	\$ 404,237	\$ 3,452,508	\$ 494,418	\$ 4,745,470

The notes to the financial statements are an integral part of this statement.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

EXHIBIT B-2

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 1994

	MONTGOMERY COUNTY				PRINCE GEORGE'S COUNTY				TOTALS	
	Park	Advance Land Acquisition	Totals		Park	Advance Land Acquisition	Totals		Year Ended	
			Year Ended				Year Ended		Year Ended	
			June 30, 1994	June 30, 1993			June 30, 1994	June 30, 1993	June 30, 1994	June 30, 1993
Revenues:										
Property Taxes	\$ ---	\$ 847,168	\$ 847,168	\$ 826,952	\$ ---	\$ 977,901	\$ 977,901	\$ 925,095	\$ 1,825,069	\$ 1,752,047
Interest Income	25,161	---	25,161	27,434	64,355	---	64,355	71,208	89,516	98,642
Total Revenues	25,161	847,168	872,329	854,386	64,355	977,901	1,042,256	996,303	1,914,585	1,850,689
Expenditures:										
Principal Retirement	1,850,000	480,000	2,330,000	3,180,000	4,620,000	445,000	5,065,000	4,795,000	7,395,000	7,975,000
Interest	1,306,379	329,760	1,636,139	1,696,935	4,266,951	329,135	4,596,086	4,007,834	6,232,225	5,704,769
Fiscal Charges	109,770	1,348	111,118	39,338	189,021	6,729	195,750	89,383	306,868	128,721
Total Expenditures	3,266,149	811,108	4,077,257	4,916,273	9,075,972	780,864	9,856,836	8,892,217	13,934,093	13,808,490
Excess of Revenues over (under) Expenditures	(3,240,988)	36,060	(3,204,928)	(4,061,887)	(9,011,617)	197,037	(8,814,580)	(7,895,914)	(12,019,508)	(11,957,801)
Other Financing Sources (Uses):										
Operating Transfers In (Out) -										
Park Funds	3,251,659	---	3,251,659	4,357,973	9,873,713	---	9,873,713	7,294,298	13,125,372	11,652,271
Capital Projects Fund	---	---	---	---	(1,850,000)	---	(1,850,000)	---	(1,850,000)	---
Internal Service Funds	(1,022,000)	---	(1,022,000)	---	(1,400,000)	---	(1,400,000)	---	(2,422,000)	---
Expendable Trust Funds	---	(36,060)	(36,060)	13,111	---	(197,037)	(197,037)	(115,777)	(233,097)	(102,666)
Total Other Financing Sources (Uses)	2,229,659	(36,060)	2,193,599	4,371,084	6,623,713	(197,037)	6,426,676	7,178,521	8,620,275	11,549,605
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	(1,011,329)	---	(1,011,329)	309,197	(2,387,904)	---	(2,387,904)	(717,393)	(3,399,233)	(408,196)
Fund Balances, July 1	1,011,329	---	1,011,329	702,132	2,537,432	---	2,537,432	3,254,825	3,548,761	3,956,957
Fund Balances, June 30	\$ ---	\$ ---	\$ ---	\$ 1,011,329	\$ 149,528	\$ ---	\$ 149,528	\$ 2,537,432	\$ 149,528	\$ 3,548,761

The notes to the financial statements are an integral part of this statement.



Publick Playhouse showcases area talent

CAPITAL PROJECTS FUNDS

Capital Projects Funds account for financial resources to be used for the acquisition, development or improvement of park land and the acquisition or construction of major capital facilities other than those accounted for in the proprietary funds and the Advance Land Acquisition Expendable Trust Funds. The Commission maintains separate Funds for each County.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

EXHIBIT C-1

Combining Balance Sheet - CAPITAL PROJECTS FUNDS
June 30, 1994

	MONTGOMERY COUNTY		PRINCE GEORGE'S COUNTY		TOTALS	
	Totals		Totals		June 30, 1994	June 30, 1993
	June 30, 1994	June 30, 1993	June 30, 1994	June 30, 1993		
ASSETS						
Equity in Pooled Cash and Investments	\$ 3,244,703	\$ 7,439,784	\$ 26,301,527	\$ 37,881,694	\$ 29,546,230	\$ 45,321,478
Interest Receivable	---	---	49,537	27,996	49,537	27,996
Due from County Government	1,534,425	1,075,495	233	---	1,534,658	1,075,495
Due from Other Governments	134,646	4,520	371,107	876,355	505,753	880,875
Total Current Assets	<u>\$ 4,913,774</u>	<u>\$ 8,519,799</u>	<u>\$ 26,722,404</u>	<u>\$ 38,786,045</u>	<u>\$ 31,636,178</u>	<u>\$ 47,305,844</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts Payable	\$ 708,461	\$ 468,709	\$ 1,286,251	\$ 377,649	\$ 1,994,712	\$ 846,358
Contract Retainages	522,158	765,622	1,408,907	1,231,327	1,931,065	1,996,949
Deposits and Deferred Revenue	---	---	659,605	29,128	659,605	29,128
Total Current Liabilities	<u>1,230,619</u>	<u>1,234,331</u>	<u>3,354,763</u>	<u>1,638,104</u>	<u>4,585,382</u>	<u>2,872,435</u>
Fund Balances:						
Reserved for Encumbrances	3,683,155	2,744,792	13,214,503	6,655,525	16,897,658	9,400,317
Unreserved -						
Designated for Projects	---	4,540,676	10,153,138	30,492,416	10,153,138	35,033,092
Undesignated	---	---	---	---	---	---
Total Fund Balances	<u>3,683,155</u>	<u>7,285,468</u>	<u>23,367,641</u>	<u>37,147,941</u>	<u>27,050,796</u>	<u>44,433,409</u>
Total Liabilities and Fund Balances	<u>\$ 4,913,774</u>	<u>\$ 8,519,799</u>	<u>\$ 26,722,404</u>	<u>\$ 38,786,045</u>	<u>\$ 31,636,178</u>	<u>\$ 47,305,844</u>

The notes to the financial statements are an integral part of this statement.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

EXHIBIT C-2

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - CAPITAL PROJECTS FUNDS
For the Fiscal Year Ended June 30, 1994

	MONTGOMERY COUNTY		PRINCE GEORGE'S COUNTY		TOTALS	
	Totals		Totals		Year Ended	
	Year Ended	Year Ended	Year Ended	Year Ended	Year Ended	Year Ended
	June 30, 1994	June 30, 1993	June 30, 1994	June 30, 1993	June 30, 1994	June 30, 1993
Revenues:						
Intergovernmental -						
Federal	\$ 104,101	\$ ---	\$ 354,375	\$ 689,822	\$ 458,476	\$ 689,822
State	41,730	---	3,312,010	2,160,053	3,353,740	2,160,053
County	2,572,608	2,269,590	233	775,362	2,572,841	3,044,952
Local	18,000	---	55,000	---	73,000	---
Interest	227,899	255,493	1,103,558	716,830	1,331,457	972,323
Sale of Land	---	---	63,838	16,938	63,838	16,938
Miscellaneous	28,675	121,485	25,312	98,282	53,987	219,767
Total Revenues	<u>2,993,013</u>	<u>2,646,568</u>	<u>4,914,326</u>	<u>4,457,287</u>	<u>7,907,339</u>	<u>7,103,855</u>
Expenditures:						
Park Acquisition	1,287,014	58,422	2,633,274	735,199	3,920,288	793,621
Park Development	6,381,734	8,942,058	17,009,794	8,514,103	23,391,528	17,456,161
Total Expenditures	<u>7,668,748</u>	<u>9,000,480</u>	<u>19,643,068</u>	<u>9,249,302</u>	<u>27,311,816</u>	<u>18,249,782</u>
Excess of Revenues Over (under) Expenditures	<u>(4,675,735)</u>	<u>(6,353,912)</u>	<u>(14,728,742)</u>	<u>(4,792,015)</u>	<u>(19,404,477)</u>	<u>(11,145,927)</u>
Other Financing Sources (Uses):						
Proceeds of General Obligation Bonds	5,500,000	---	14,500,000	15,250,000	20,000,000	15,250,000
Retirement of Debt - Bond Anticipation Notes	(5,500,000)	---	(14,500,000)	---	(20,000,000)	---
Operating Transfers In (Out) -						
Debt Service Fund	---	---	1,850,000	---	1,850,000	---
Enterprise Fund	911,321	3,785,622	---	---	911,321	3,785,622
General Fund - Recreation Account, Development	---	---	50,000	3,062,550	50,000	3,062,550
General Fund - Park Account, Development	390,000	540,000	102,000	2,000,000	492,000	2,540,000
Expendable Trust Funds	---	---	50,000	724,340	50,000	724,340
General Fund - Park Account, Interest	(227,899)	(255,493)	(1,103,558)	(716,830)	(1,331,457)	(972,323)
Total Other Financing Sources (Uses)	<u>1,073,422</u>	<u>4,070,129</u>	<u>948,442</u>	<u>20,320,060</u>	<u>2,021,864</u>	<u>24,390,189</u>
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	<u>(3,602,313)</u>	<u>(2,283,783)</u>	<u>(13,780,300)</u>	<u>15,528,045</u>	<u>(17,382,613)</u>	<u>13,244,262</u>
Fund Balances, July 1	<u>7,285,468</u>	<u>9,569,251</u>	<u>37,147,941</u>	<u>21,619,896</u>	<u>44,433,409</u>	<u>31,189,147</u>
Fund Balances, June 30	<u>\$ 3,683,155</u>	<u>\$ 7,285,468</u>	<u>\$ 23,367,641</u>	<u>\$ 37,147,941</u>	<u>\$ 27,050,796</u>	<u>\$ 44,433,409</u>

The notes to the financial statements are an integral part of this statement.



Golfers practice driving at Northwest Golf Course

ENTERPRISE FUNDS

Enterprise Funds are used to account for operations wherein the Commission's intent is that the costs of providing goods or services to the public will be recovered primarily through user charges.

Recreational and Cultural Facilities

The Recreation and Cultural Facilities Funds account for facility operations in both Counties which include ice rinks, golf courses, park facilities, and tennis bubbles. In addition to those facilities, Montgomery County operates conference centers and Prince George's County operates an equestrian center, airport, and a marina.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

EXHIBIT D-1

Combining Balance Sheet - ENTERPRISE FUNDS
June 30, 1994

	MONTGOMERY COUNTY		PRINCE GEORGE'S COUNTY		TOTALS	
	Recreational and Cultural Facilities		Recreational and Cultural Facilities			
	Totals		Totals			
	June 30, 1994	June 30, 1993	June 30, 1994	June 30, 1993	June 30, 1994	June 30, 1993
Assets						
Current Assets:						
Equity in Pooled Cash and Investments	\$ 8,039,933	\$ 6,426,463	\$ ---	\$ ---	\$ 8,039,933	\$ 6,426,463
Cash With Fiscal Agents	724,075	1,869,596	---	---	724,075	1,869,596
Other Cash	17,575	17,125	25,850	36,800	43,425	53,925
Accounts Receivable	2,489	2,614	1,434,267	505,819	1,436,756	508,433
Inventories, at Cost	507,127	503,916	508,179	462,279	1,015,306	966,195
Deposits and Other	8,208	8,208	4,029	4,029	12,237	12,237
Total Current Assets	<u>9,299,407</u>	<u>8,827,922</u>	<u>1,972,325</u>	<u>1,008,927</u>	<u>11,271,732</u>	<u>9,836,849</u>
Fixed Assets, at Cost:						
Land	2,727,950	2,727,950	5,684,643	5,684,643	8,412,593	8,412,593
Buildings	6,259,256	6,339,326	3,397,776	3,329,568	9,657,032	9,668,894
Improvements Other Than Buildings	730,376	724,487	3,921,120	3,615,805	4,651,496	4,340,292
Machinery and Equipment	3,292,745	3,117,138	3,221,688	2,774,434	6,514,433	5,891,572
	13,010,327	12,908,901	16,225,227	15,404,450	29,235,554	28,313,351
Less - Accumulated Depreciation	(3,878,895)	(3,547,180)	(4,982,947)	(4,595,546)	(8,861,842)	(8,142,726)
Net Fixed Assets	9,131,432	9,361,721	11,242,280	10,808,904	20,373,712	20,170,625
Total Assets	<u>\$ 18,430,839</u>	<u>\$ 18,189,643</u>	<u>\$ 13,214,605</u>	<u>\$ 11,817,831</u>	<u>\$ 31,645,444</u>	<u>\$ 30,007,474</u>
Liabilities and Equity						
Current Liabilities:						
Current Portion of Bonds Payable	\$ 125,000	\$ 120,000	\$ ---	\$ ---	\$ 125,000	\$ 120,000
Current Portion of Notes Payable	130,042	122,293	---	---	130,042	122,293
Accounts Payable	159,029	157,878	255,135	238,689	414,164	396,567
Accrued Salaries and Benefits	147,201	115,378	126,749	96,749	273,950	212,127
Accrued Leave	188,272	221,770	314,797	297,644	503,069	519,414
Interest Payable	100,650	103,125	---	---	100,650	103,125
Due to Other Funds	---	---	2,802,475	1,287,213	2,802,475	1,287,213
Due to Other Governments	749	319	---	---	749	319
Revenue Collected in Advance	208,068	217,349	135,238	123,540	343,306	340,889
Total Current Liabilities	1,059,011	1,058,112	3,634,394	2,043,835	4,693,405	3,101,947
Revenue Bonds Payable - Net of Current Portion	4,755,000	4,880,000	---	---	4,755,000	4,880,000
Notes Payable - Net of Current Portion	313,072	443,114	---	---	313,072	443,114
Advanced from Advance Land Acquisition Fund	---	---	1,734,875	1,734,875	1,734,875	1,734,875
Total Liabilities	<u>6,127,083</u>	<u>6,381,226</u>	<u>5,369,269</u>	<u>3,778,710</u>	<u>11,496,352</u>	<u>10,159,936</u>
Equity:						
Contributed Capital	9,629,196	9,629,196	7,383,751	7,383,751	17,012,947	17,012,947
Retained Earnings (Deficit)	2,674,560	2,179,221	461,585	655,370	3,136,145	2,834,591
Total Equity	12,303,756	11,808,417	7,845,336	8,039,121	20,149,092	19,847,538
Total Liabilities and Equity	<u>\$ 18,430,839</u>	<u>\$ 18,189,643</u>	<u>\$ 13,214,605</u>	<u>\$ 11,817,831</u>	<u>\$ 31,645,444</u>	<u>\$ 30,007,474</u>

The notes to the financial statements are an integral part of this statement.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

EXHIBIT D-2

Combining Statement of Revenues, Expenses, and Changes in Retained Earnings - ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 1994

	MONTGOMERY COUNTY		PRINCE GEORGE'S COUNTY		TOTALS	
	Recreational and Cultural Facilities		Recreational and Cultural Facilities			
	Totals		Totals		Year Ended	
	June 30, 1994	June 30, 1993	June 30, 1994	June 30, 1993	June 30, 1994	June 30, 1993
Operating Revenues:						
Sales	\$ 926,300	\$ 1,012,285	\$ 1,201,688	\$ 1,097,056	\$ 2,127,988	\$ 2,109,341
Charges for Services	5,808,083	5,779,480	2,242,692	2,173,705	8,050,775	7,953,185
Rentals and Concessions	1,420,982	1,237,391	1,229,531	848,458	2,650,513	2,085,849
Total Operating Revenues	8,155,365	8,029,156	4,673,911	4,119,219	12,829,276	12,148,375
Operating Expenses:						
Cost of Goods Sold	492,143	480,588	688,583	688,239	1,180,726	1,168,827
Personal Services	3,045,679	3,034,750	3,055,666	2,565,962	6,101,345	5,600,712
Supplies and Materials	752,638	563,461	1,121,440	625,785	1,874,078	1,189,246
Communications	64,186	66,917	387,214	204,422	451,400	271,339
Utilities	389,143	367,136	320,419	205,373	709,562	572,509
Maintenance	117,487	132,740	221,476	228,161	338,963	360,901
Contractual Services	622,527	602,256	722,063	461,417	1,344,590	1,063,673
Other Services and Charges	81,987	99,941	293,195	409,129	375,182	509,070
Administrative Charges	647,392	612,995	381,177	714,529	1,028,569	1,327,524
Depreciation	455,886	435,042	442,561	424,136	898,447	859,178
Total Operating Expenses	6,669,068	6,395,826	7,633,794	6,527,153	14,302,862	12,922,979
Operating Income (Loss)	1,486,297	1,633,330	(2,959,883)	(2,407,934)	(1,473,586)	(774,604)
Nonoperating Revenues (Expenses) -						
Interest Income	271,107	285,643	2,448	2,406	273,555	288,049
Interest Expense	(436,744)	(427,033)	---	---	(436,744)	(427,033)
Intergovernmental - County	---	---	175,000	1,800,000	175,000	1,800,000
Total Nonoperating Revenues (Expenses)	(165,637)	(141,390)	177,448	1,802,406	11,811	1,661,016
Income (Loss) Before Operating Transfers	1,320,660	1,491,940	(2,782,435)	(605,528)	(1,461,775)	886,412
Operating Transfers In (Out) -						
General Fund - Park Account	86,000	86,000	2,188,650	1,135,290	2,274,650	1,221,290
General Fund - Recreation Account	---	---	400,000	---	400,000	---
Capital Projects Funds	(911,321)	(3,785,622)	---	---	(911,321)	(3,785,622)
Net Operating Transfers	(825,321)	(3,699,622)	2,588,650	1,135,290	1,763,329	(2,564,332)
Net Income (Loss)	495,339	(2,207,682)	(193,785)	529,762	301,554	(1,677,920)
Retained Earnings (Deficit), July 1	2,179,221	4,386,903	655,370	(1,694,526)	2,834,591	2,692,377
Elimination of the Contributed Capital						
Associated with the Transfer of the Aquatics Program	---	---	---	5,551,060	---	5,551,060
Residual Equity Transfer (Out)	---	---	---	(3,730,926)	---	(3,730,926)
Retained Earnings (Deficit), June 30	\$ 2,674,560	\$ 2,179,221	\$ 461,585	\$ 655,370	\$ 3,136,145	\$ 2,834,591

The notes to the financial statements are an integral part of this statement.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

EXHIBIT D-3

Combining Statement of Cash Flows - ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 1994

	MONTGOMERY COUNTY		PRINCE GEORGE'S COUNTY		TOTALS	
	Recreational and Cultural Facilities		Recreational and Cultural Facilities			
	Totals		Totals			
	Year Ended		Year Ended		Year Ended	
	June 30, 1994	June 30, 1993	June 30, 1994	June 30, 1993	June 30, 1994	June 30, 1993
Cash Flows from Operating Activities:						
Operating Income (Loss)	\$ 1,486,297	\$ 1,633,330	\$ (2,959,883)	\$ (2,407,934)	\$ (1,473,586)	\$ (774,604)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Depreciation	455,886	435,042	442,561	424,136	898,447	859,178
Changes in Assets and Liabilities:						
(Increase) Decrease in Other Cash	(450)	(1,600)	10,950	(9,410)	10,500	(11,010)
(Increase) Decrease in Accounts Receivable	125	(1,581)	(928,448)	(99,589)	(928,323)	(101,170)
(Increase) Decrease in Due from Other Governments	---	---	---	171,924	---	171,924
(Increase) Decrease in Inventories, at Cost	(3,211)	(2,785)	(45,900)	31,506	(49,111)	28,721
Increase (Decrease) in Accounts Payable	1,151	32,220	16,446	33,120	17,597	65,340
Increase (Decrease) in Accrued Salaries and Benefits	31,823	20,200	30,000	(28,500)	61,823	(8,300)
Increase (Decrease) in Accrued Leave	(33,498)	21,311	17,153	9,833	(16,345)	31,144
Increase (Decrease) in Interest Payable	(2,475)	---	---	---	(2,475)	---
Increase (Decrease) in Due to Other Funds	---	---	1,515,262	(970,648)	1,515,262	(970,648)
Increase (Decrease) in Due to Other Governments	430	319	---	---	430	319
Increase (Decrease) in Revenue Collected in Advance	(9,281)	21,346	11,698	97,770	2,417	119,116
Net Cash Provided (Used) by Operating Activities	<u>1,926,797</u>	<u>2,157,802</u>	<u>(1,890,161)</u>	<u>(2,747,792)</u>	<u>36,636</u>	<u>(589,990)</u>
Cash Flows from Noncapital Financing Activities:						
Subsidy Received from the County	---	---	175,000	1,800,000	175,000	1,800,000
Operating Transfers Out to Other Funds	(911,321)	(3,785,622)	---	---	(911,321)	(3,785,622)
Operating Transfers In from Other Funds	86,000	86,000	2,588,650	1,135,290	2,674,650	1,221,290
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(825,321)</u>	<u>(3,699,622)</u>	<u>2,763,650</u>	<u>2,935,290</u>	<u>1,938,329</u>	<u>(764,332)</u>
Cash Flows from Capital and Related Financing Activities:						
Acquisition of Fixed Assets	(225,598)	(593,458)	(875,937)	(347,710)	(1,101,535)	(941,168)
Principal Paid on Notes Payable	(122,293)	(42,700)	---	---	(122,293)	(42,700)
Principal Paid on Revenue Bonds	(120,000)	---	---	---	(120,000)	---
Interest Paid on Notes Payable	(31,669)	(14,533)	---	---	(31,669)	(14,533)
Interest Paid on Revenue Bonds	(405,075)	(412,500)	---	---	(405,075)	(412,500)
Payments to Fiscal Agent	---	(29,538)	---	---	---	(29,538)
Payments by Fiscal Agents	1,145,522	3,479,520	---	---	1,145,522	3,479,520
Proceeds from Financing	---	433,800	---	---	---	433,800
Net Cash Provided (Used) for Capital and Related Financing Activities	<u>240,887</u>	<u>2,820,591</u>	<u>(875,937)</u>	<u>(347,710)</u>	<u>(635,050)</u>	<u>2,472,881</u>
Cash Flows from Investing Activities:						
Interest on Restricted Investments	39,564	110,184	---	---	39,564	110,184
Interest on Investments	231,543	175,459	2,448	2,406	233,991	177,865
Net Cash Provided (Used) in Investing Activities	<u>271,107</u>	<u>285,643</u>	<u>2,448</u>	<u>2,406</u>	<u>273,555</u>	<u>288,049</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,613,470	1,564,414	---	(157,806)	1,613,470	1,406,608
Cash and Cash Equivalents, July 1	6,426,463	4,862,049	---	157,806	6,426,463	5,019,855
Cash and Cash Equivalents, June 30	<u>\$ 8,039,933</u>	<u>\$ 6,426,463</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ 8,039,933</u>	<u>\$ 6,426,463</u>

The notes to the financial statements are an integral part of this statement.



Onlookers enjoy the Annual Hispanic Festival Parade

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the consolidated financing of certain goods or services provided to other Commission funds on a cost-reimbursement basis.

Capital Equipment

The Capital Equipment Fund accounts for the acquisition of equipment, through the use of tax exempt financing, and the leasing of the equipment to other Commission funds.

Leave

The Leave Fund is used to charge various programs and projects in the governmental funds for annual leave earned and estimates of sick leave that will be taken in order to better measure their costs.

Self-Insurance

The Self-Insurance Funds account for the activity related to general liability, property damage, workers compensation, employees life and health insurance coverage, and the flexible spending program.

Executive Office Buildings

The Executive Office Building Fund accounts for the cost of operating the Kenilworth Office Building and was also used to account for the renovation of that building, which was acquired in February 1992. This building became fully occupied by the Central Administrative Services Departments—Human Resources and Management, Finance and Legal—the Employees' Retirement System, Merit System Board, and certain operations of the Prince George's Department of Parks and Recreation, in September 1993.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

EXHIBIT E-1

Combining Balance Sheet - INTERNAL SERVICE FUNDS

June 30, 1994

	MONTGOMERY COUNTY					PRINCE GEORGE'S COUNTY					TOTALS		
	TOTALS					TOTALS					June 30,	June 30,	
	Capital Equipment	Leave	Self Insurance	June 30, 1994	June 30, 1993	Capital Equipment	Leave	Self Insurance	Executive Office Building	June 30, 1994	June 30, 1993	June 30, 1994	June 30, 1993
ASSETS													
Current Assets:													
Equity in Pooled Cash and Investments	\$ 594,864	\$ 713,862	\$ 4,585,001	\$ 5,893,727	\$ 3,006,615	\$ 239,975	\$ 953,070	\$ 4,965,840	\$ ---	\$ 6,158,885	\$ 2,581,564	\$ 12,052,612	\$ 5,588,179
Cash With Fiscal Agent	---	---	---	---	---	3,598	---	---	---	3,598	30,182	3,598	30,182
Due from Other Funds	---	---	---	---	765,965	---	---	---	---	---	578,429	---	1,344,394
Due from County Government	---	---	55,807	55,807	878,741	---	---	55,807	---	55,807	671,728	111,614	1,550,469
Deposits and Other	---	---	838,963	838,963	662,222	---	---	843,747	---	843,747	662,222	1,682,710	1,324,444
Total Current Assets	594,864	713,862	5,479,771	6,788,497	5,313,543	243,573	953,070	5,865,394	---	7,062,037	4,524,125	13,850,534	9,837,668
Fixed Assets, at Cost:													
Land	---	---	---	---	---	---	---	---	748,497	748,497	748,497	748,497	748,497
Buildings	102,469	---	---	102,469	106,983	---	---	---	2,651,388	2,651,388	2,800,654	2,753,857	2,907,637
Property and Equipment	14,436,821	---	46,052	14,482,873	14,385,992	1,347,822	---	44,535	272,382	1,664,739	1,795,876	16,147,612	16,181,868
Less-Accumulated Depreciation	(11,072,356)	---	(27,125)	(11,099,481)	(10,353,927)	(903,339)	---	(26,291)	(315,931)	(1,245,561)	(1,571,847)	(12,345,042)	(11,925,774)
Net Fixed Assets	3,466,934	---	18,927	3,485,861	4,139,048	444,483	---	18,244	3,356,336	3,819,063	3,773,180	7,304,924	7,912,228
Total Assets	\$ 4,061,798	\$ 713,862	\$ 5,498,698	\$ 10,274,358	\$ 9,452,591	\$ 688,056	\$ 953,070	\$ 5,883,638	\$ 3,356,336	\$ 10,881,100	\$ 8,297,305	\$ 21,155,458	\$ 17,749,896
LIABILITIES AND EQUITY													
Current Liabilities:													
Current Portion of Notes Payable	\$ 1,386,047	\$ ---	\$ ---	\$ 1,386,047	\$ 1,300,210	\$ 110,682	\$ ---	\$ ---	\$ 61,942	\$ 172,624	\$ 161,563	\$ 1,558,671	\$ 1,461,773
Accounts Payable	8,684	---	58,072	66,756	131,649	2,507	---	56,476	53,670	112,653	215,175	179,409	346,824
Claims Payable	---	---	1,141,506	1,141,506	1,188,182	---	---	1,334,829	---	1,334,829	1,236,680	2,476,335	2,424,862
Accrued Salaries and Benefits	---	122,862	4,867	127,729	100,964	---	137,259	4,869	2,656	144,784	122,351	272,513	223,315
Other Accrued Liabilities	---	---	---	---	12,185	---	---	---	---	---	58,554	---	70,739
Accrued Leave	---	591,000	17,340	608,340	780,216	---	612,000	17,339	---	629,339	751,215	1,237,679	1,531,431
Estimate of Incurred but Unreported Claims	---	---	2,350,597	2,350,597	1,862,211	---	---	2,627,827	---	2,627,827	1,906,433	4,978,424	3,768,644
Due to Other Funds	---	---	---	---	---	---	---	---	389,281	389,281	---	389,281	---
Total Current Liabilities	1,394,731	713,862	3,572,382	5,680,975	5,375,617	113,189	749,259	4,041,340	507,549	5,411,337	4,451,971	11,092,312	9,827,588
Notes Payable - Net of Current Portion	1,010,368	---	---	1,010,368	2,396,415	385,090	---	---	2,280,485	2,665,575	2,838,073	3,675,943	5,234,488
Total Liabilities	2,405,099	713,862	3,572,382	6,691,343	7,772,032	498,279	749,259	4,041,340	2,788,034	8,076,912	7,290,044	14,768,255	15,062,076
Equity:													
Contributed Capital	525,128	---	---	525,128	525,128	4,860	---	---	---	4,860	4,860	529,988	529,988
Retained Earnings -													
Reserved for Contingency	---	---	1,926,316	1,926,316	---	---	---	1,842,298	---	1,842,298	---	3,768,614	---
Unreserved	1,131,571	---	---	1,131,571	1,155,431	184,917	203,811	---	568,302	957,030	1,002,401	2,088,601	2,157,832
Total Retained Earnings	1,131,571	---	1,926,316	3,057,887	1,155,431	184,917	203,811	1,842,298	568,302	2,799,328	1,002,401	5,857,215	2,157,832
Total Equity	1,656,699	---	1,926,316	3,583,015	1,680,559	189,777	203,811	1,842,298	568,302	2,804,188	1,007,261	6,387,203	2,687,820
Total Liabilities and Equity	\$ 4,061,798	\$ 713,862	\$ 5,498,698	\$ 10,274,358	\$ 9,452,591	\$ 688,056	\$ 953,070	\$ 5,883,638	\$ 3,356,336	\$ 10,881,100	\$ 8,297,305	\$ 21,155,458	\$ 17,749,896

The notes to the financial statements are an integral part of this statement.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

EXHIBIT E-2

Combining Statement of Revenues, Expenses, and Changes in Retained Earnings - INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 1994

	MONTGOMERY COUNTY					PRINCE GEORGE'S COUNTY					TOTALS		
	Capital Equipment	Leave	Self Insurance	Totals		Capital Equipment	Leave	Self Insurance	Executive Office Building	Totals		Year Ended	
				June 30, 1994	June 30, 1993					June 30, 1994	June 30, 1993	June 30, 1994	June 30, 1993
Operating Revenues:													
Charges for Services	\$ 1,478,030	\$ 4,644,879	\$ 7,740,898	\$ 13,863,807	\$ 13,364,383	\$ 183,329	\$ 5,314,331	\$ 7,918,098	\$ 741,034	\$ 14,156,792	\$ 13,085,471	\$ 28,020,599	\$ 26,449,854
Claim Recoveries	---	---	108,555	108,555	103,721	---	---	133,513	---	133,513	154,314	242,068	258,035
Total Operating Revenues	<u>1,478,030</u>	<u>4,644,879</u>	<u>7,849,453</u>	<u>13,972,362</u>	<u>13,468,104</u>	<u>183,329</u>	<u>5,314,331</u>	<u>8,051,611</u>	<u>741,034</u>	<u>14,290,305</u>	<u>13,239,785</u>	<u>28,262,667</u>	<u>26,707,889</u>
Operating Expenses:													
Personal Services	---	4,654,521	146,371	4,800,892	4,811,414	---	5,192,913	146,380	95,830	5,435,123	5,469,070	10,236,015	10,280,484
Supplies and Materials	---	---	15,782	15,782	13,822	---	---	16,152	22,260	38,412	36,686	54,194	50,508
Contractual Services - Montgomery County Self													
Insurance Fund, Net	---	---	1,249,557	1,249,557	1,857,520	---	---	1,868,804	---	1,868,804	1,644,918	3,118,361	3,502,438
Other	---	---	12,187	12,187	3,284	---	---	45,281	---	45,281	36,662	57,468	39,946
Claims Incurred	---	---	2,055,636	2,055,636	2,039,821	---	---	2,055,636	---	2,055,636	2,039,821	4,111,272	4,079,642
Insurance	---	---	3,405,753	3,405,753	3,422,894	---	---	3,405,753	---	3,405,753	3,422,894	6,811,506	6,845,788
Other Services and Charges	15,500	---	161,951	177,451	266,314	---	---	162,467	286,273	448,740	362,158	626,191	628,472
Depreciation	1,353,317	---	4,136	1,357,453	1,487,356	134,510	---	4,136	116,915	255,561	135,639	1,613,014	1,622,995
Total Operating Expenses	<u>1,368,817</u>	<u>4,654,521</u>	<u>7,051,373</u>	<u>13,074,711</u>	<u>13,902,425</u>	<u>134,510</u>	<u>5,192,913</u>	<u>7,704,609</u>	<u>521,278</u>	<u>13,553,310</u>	<u>13,147,848</u>	<u>26,628,021</u>	<u>27,050,273</u>
Operating Income (Loss)	<u>109,213</u>	<u>(9,642)</u>	<u>798,080</u>	<u>897,651</u>	<u>(434,321)</u>	<u>48,819</u>	<u>121,418</u>	<u>347,002</u>	<u>219,756</u>	<u>736,995</u>	<u>91,937</u>	<u>1,634,646</u>	<u>(342,384)</u>
Nonoperating Revenues (Expenses) -													
Gain (Loss) on Disposal of Fixed Assets	---	---	---	---	---	---	---	---	(331,826)	(331,826)	---	(331,826)	---
Interest Income	32,890	9,642	141,929	184,461	142,188	7,329	22,394	171,261	4,708	205,692	155,871	390,153	298,059
Interest Expense	(201,656)	---	---	(201,656)	(282,132)	(35,957)	---	---	(177,977)	(213,934)	(138,084)	(415,590)	(420,216)
Total Nonoperating Revenues / (Expenses)	<u>(168,766)</u>	<u>9,642</u>	<u>141,929</u>	<u>(17,195)</u>	<u>(139,944)</u>	<u>(28,628)</u>	<u>22,394</u>	<u>171,261</u>	<u>(505,095)</u>	<u>(340,068)</u>	<u>17,787</u>	<u>(357,263)</u>	<u>(122,157)</u>
Income (Loss) Before Operating Transfers	<u>(59,553)</u>	<u>---</u>	<u>940,009</u>	<u>880,456</u>	<u>(574,265)</u>	<u>20,191</u>	<u>143,812</u>	<u>518,263</u>	<u>(285,339)</u>	<u>396,927</u>	<u>109,724</u>	<u>1,277,383</u>	<u>(464,541)</u>
Operating Transfers In (Out) -													
General Fund - Debt Service	---	---	1,022,000	1,022,000	---	---	---	---	---	---	---	1,022,000	---
General Fund - Park Account	---	---	---	---	721,000	---	---	1,400,000	---	1,400,000	---	1,400,000	721,000
Net Operating Transfers	<u>---</u>	<u>---</u>	<u>1,022,000</u>	<u>1,022,000</u>	<u>721,000</u>	<u>---</u>	<u>---</u>	<u>1,400,000</u>	<u>---</u>	<u>1,400,000</u>	<u>---</u>	<u>2,422,000</u>	<u>721,000</u>
Net Income (Loss)	<u>(59,553)</u>	<u>---</u>	<u>1,962,009</u>	<u>1,902,456</u>	<u>146,735</u>	<u>20,191</u>	<u>143,812</u>	<u>1,918,263</u>	<u>(285,339)</u>	<u>1,796,927</u>	<u>109,724</u>	<u>3,699,383</u>	<u>256,459</u>
Retained Earnings, July 1	<u>1,191,124</u>	<u>---</u>	<u>(35,693)</u>	<u>1,155,431</u>	<u>1,008,696</u>	<u>164,726</u>	<u>59,999</u>	<u>(75,965)</u>	<u>853,641</u>	<u>1,002,401</u>	<u>892,677</u>	<u>2,157,832</u>	<u>1,901,373</u>
Retained Earnings, June 30	<u>\$ 1,131,571</u>	<u>\$ ---</u>	<u>\$ 1,926,316</u>	<u>\$ 3,057,887</u>	<u>\$ 1,155,431</u>	<u>\$ 184,917</u>	<u>\$ 203,811</u>	<u>\$ 1,842,298</u>	<u>\$ 568,302</u>	<u>\$ 2,799,328</u>	<u>\$ 1,002,401</u>	<u>\$ 5,857,215</u>	<u>\$ 2,157,832</u>

The notes to the financial statements are an integral part of this statement.

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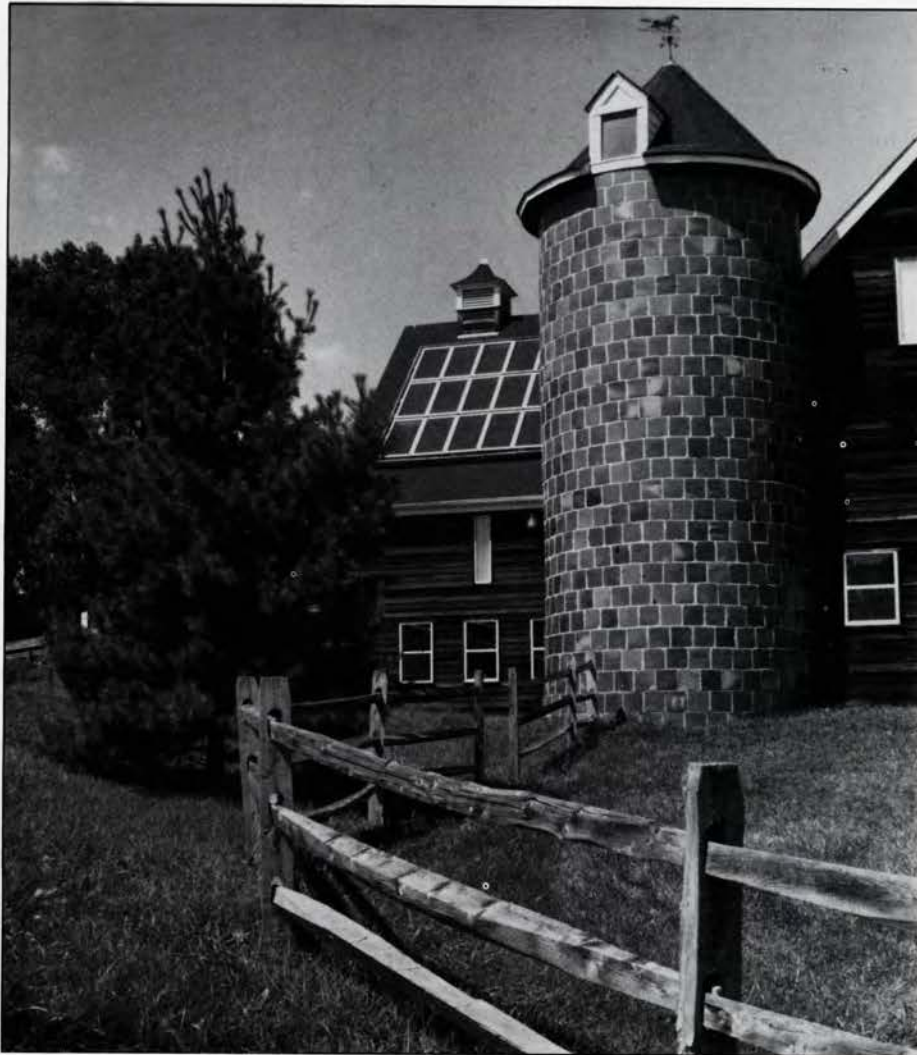
THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

EXHIBIT E-3

Combining Statement of Cash Flows - INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 1994

	MONTGOMERY COUNTY					PRINCE GEORGE'S COUNTY					TOTALS		
	Capital Equipment	Leave	Self Insurance	TOTALS		Capital Equipment	Leave	Self Insurance	Executive Office Building	TOTALS		TOTALS	
				Year Ended						Year Ended		Year Ended	
			June 30, 1994	June 30, 1993					June 30, 1994	June 30, 1993	June 30, 1994	June 30, 1993	
Cash Flows from Operating Activities:													
Operating Income (Loss)	\$ 109,213	\$ (9,642)	\$ 798,080	\$ 897,651	\$ (434,321)	\$ 48,819	\$ 121,418	\$ 347,002	\$ 219,756	\$ 736,995	\$ 91,937	\$ 1,634,646	\$ (342,384)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:													
Depreciation	1,353,317	---	4,136	1,357,453	1,487,356	134,510	---	4,136	116,915	255,561	135,639	1,613,014	1,622,995
Changes in Assets and Liabilities:													
(Increase) Decrease in Accounts Receivable	---	---	---	---	4,427	---	---	---	---	---	15,539	---	19,966
(Increase) Decrease in Due From Other Funds	---	765,965	---	765,965	(75,000)	---	578,429	---	---	578,429	(72,001)	1,344,394	(147,001)
(Increase) Decrease in Due from County Government	---	---	822,934	822,934	569,014	---	---	615,921	---	615,921	145,965	1,438,855	714,979
(Increase) Decrease in Deposits and Other	---	---	(176,741)	(176,741)	246,289	---	---	(181,525)	---	(181,525)	(94,532)	(358,266)	151,757
Increase (Decrease) in Accounts Payable	(88,142)	---	23,249	(64,893)	119,834	---	---	25,251	(127,773)	(102,522)	178,435	(167,415)	298,269
Increase (Decrease) in Claims Payable	---	---	(46,676)	(46,676)	(146,973)	---	---	98,149	---	98,149	4,229	51,473	(142,744)
Increase (Decrease) in Accrued Salaries and Benefits	---	26,753	12	26,765	5,218	---	22,610	13	(190)	22,433	8,103	49,198	13,321
Increase (Decrease) in Accrued Leave	---	(174,000)	2,124	(171,876)	77,758	---	(124,000)	2,124	---	(121,876)	74,758	(293,752)	152,516
Increase (Decrease) in Estimate of Incurred but Unreported Claims	---	---	488,386	488,386	883,105	---	---	721,394	---	721,394	950,126	1,209,780	1,833,231
Increase (Decrease) in Other Accrued Liabilities	---	---	(12,185)	(12,185)	(38,854)	---	---	(12,185)	(46,369)	(58,554)	(17,041)	(70,739)	(55,895)
Increase (Decrease) in Due to Other Funds	---	---	---	---	---	---	---	---	389,281	389,281	---	389,281	---
Net Cash Provided (Used) by Operating Activities	1,374,388	609,076	1,903,319	3,886,783	2,697,853	183,329	598,457	1,620,280	551,620	2,953,686	1,421,157	6,840,469	4,119,010
Cash Flows from Noncapital Financing Activities:													
Operating Transfers In from Other Funds	---	---	1,022,000	1,022,000	721,000	---	---	1,400,000	---	1,400,000	---	2,422,000	721,000
Net Cash Provided (Used) by Noncapital Financing Activities	---	---	1,022,000	1,022,000	721,000	---	---	1,400,000	---	1,400,000	---	2,422,000	721,000
Cash Flows from Capital and Related Financing Activities:													
Acquisition of Fixed Assets	(701,915)	---	(2,351)	(704,266)	(821,069)	---	---	(2,351)	(630,921)	(633,272)	(1,696,321)	(1,337,538)	(2,517,390)
Principal Paid on Notes Payable	(1,300,210)	---	---	(1,300,210)	(1,219,735)	(103,863)	---	---	(57,573)	(161,436)	(14,363)	(1,461,646)	(1,234,098)
Principal Paid on General Obligation Bonds	---	---	---	---	---	---	---	---	---	---	(50,000)	---	(50,000)
Interest Paid on Notes Payable	(201,656)	---	---	(201,656)	(282,132)	(35,957)	---	---	(177,977)	(213,934)	(138,084)	(415,590)	(420,216)
Payments to Fiscal Agents	---	---	---	---	---	---	---	---	---	---	(3,598)	---	(3,598)
Payments by Fiscal Agents	---	---	---	---	---	---	---	---	26,585	26,585	716,548	26,585	716,548
Proceeds from Financing	---	---	---	---	---	---	---	---	---	---	584,896	---	584,896
Net Cash Provided (Used) for Capital and Related Financing Activities	(2,203,781)	---	(2,351)	(2,206,132)	(2,322,936)	(139,820)	---	(2,351)	(839,886)	(982,057)	(600,922)	(3,188,189)	(2,923,858)
Cash Flows from Investing Activities:													
Interest on Investments	32,890	9,642	141,929	184,461	142,188	7,329	22,394	171,261	4,708	205,692	155,871	390,153	298,059
Net Cash Provided (Used) by Investing Activities	32,890	9,642	141,929	184,461	142,188	7,329	22,394	171,261	4,708	205,692	155,871	390,153	298,059
Net Increase (Decrease) in Cash and Cash Equivalents	(796,503)	618,718	3,064,897	2,887,112	1,238,105	50,838	620,851	3,189,190	(283,558)	3,577,321	976,106	6,464,433	2,214,211
Cash and Cash Equivalents, July 1	1,391,367	95,144	1,520,104	3,006,615	1,768,510	189,137	332,219	1,776,650	283,558	2,581,564	1,605,458	5,588,179	3,373,968
Cash and Cash Equivalents, June 30	\$ 594,864	\$ 713,862	\$ 4,585,001	\$ 5,893,727	\$ 3,006,615	\$ 239,975	\$ 953,070	\$ 4,965,840	\$ ---	\$ 6,158,885	\$ 2,581,564	\$ 12,052,612	\$ 5,588,179

The notes to the financial statements are an integral part of this statement.



Montpelier Cultural Arts Center offers classes and exhibits

FIDUCIARY FUNDS

Fiduciary Funds are used to account for assets held by the Commission in a trustee capacity or as an agent for employees, individuals, private organizations, other governmental units, and/or other funds.

Pension Trust Fund—Employees' Retirement Fund

The Pension Trust Fund accounts for all activities of the Employees' Retirement System including accumulation of resources for, and payment of, retirement annuities and/or other benefits and the administrative costs of operating the system.

Agency Fund - Employees' Deferred Compensation Fund

The Agency Fund accounts for the deferred compensation plans which are available to Commission employees. The plans permit employees to defer a portion of their salary until future years.

Expendable Trust Funds

The Expendable Trust Funds are funds whose principal and interest must be expended in accordance with their designated purposes.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

EXHIBIT F-1

Combining Balance Sheet - ALL FIDUCIARY FUND TYPES
June 30, 1994

	PENSION TRUST FUND		AGENCY FUND		EXPENDABLE TRUST FUNDS				TOTALS	
	Employees' Retirement Fund		Employees' Deferred Compensation Fund		Montgomery County	Prince George's County	Totals		June 30, 1994	June 30, 1993
	June 30, 1994	June 30, 1993	June 30, 1994	June 30, 1993			June 30, 1994	June 30, 1993		
ASSETS										
Equity in Pooled Cash and Investments	\$ ---	\$ ---	\$ ---	\$ ---	\$ 5,302,245	\$ 18,671,242	\$ 23,973,487	\$ 23,564,860	\$ 23,973,487	\$ 23,564,860
Cash and Marketable Securities	222,372,602	222,246,506	11,500,755	9,888,213	---	---	---	---	233,873,357	232,134,719
Other Cash	---	---	---	---	2,375	28,795	31,170	28,660	31,170	28,660
Accounts Receivable	1,471,108	1,978,195	---	---	216	23	239	807	1,471,347	1,979,002
Due from Other Governments	---	---	---	---	---	14,676	14,676	176,836	14,676	176,836
Total Current Assets	223,843,710	224,224,701	11,500,755	9,888,213	5,304,836	18,714,736	24,019,572	23,771,163	259,364,037	257,884,077
Land Advanced to Enterprise Fund	---	---	---	---	---	1,734,875	1,734,875	1,734,875	1,734,875	1,734,875
Restricted Assets -										
Land Held for Transfer	---	---	---	---	21,722,618	7,663,480	29,386,098	27,564,585	29,386,098	27,564,585
Other	---	---	---	---	---	379,600	379,600	367,898	379,600	367,898
Total Assets	\$ 223,843,710	\$ 224,224,701	\$ 11,500,755	\$ 9,888,213	\$ 27,027,454	\$ 28,492,691	\$ 55,520,145	\$ 53,438,521	\$ 290,864,610	\$ 287,551,435
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts Payable	\$ 264,984	\$ 232,024	\$ 11,500,755	\$ 9,888,213	\$ 110,489	\$ 158,784	\$ 269,273	\$ 164,719	\$ 12,035,012	\$ 10,284,956
Accrued Liabilities	59,733	2,307,616	---	---	---	47,760	47,760	40,768	107,493	2,348,384
Deposits and Deferred Revenue	---	---	---	---	319,136	993,120	1,312,256	658,129	1,312,256	658,129
Total Current Liabilities	324,717	2,539,640	11,500,755	9,888,213	429,625	1,199,664	1,629,289	863,616	13,454,761	13,291,469
Fund Balances:										
Reserved for Land Held for Transfer	---	---	---	---	21,722,618	9,398,355	31,120,973	29,299,461	31,120,973	29,299,461
Unreserved -										
Designated for Pension Benefits	223,518,993	221,685,061	---	---	---	---	---	---	223,518,993	221,685,061
Designated for Trust Activities	---	---	---	---	4,875,211	17,894,672	22,769,883	23,275,444	22,769,883	23,275,444
Total Fund Balances	223,518,993	221,685,061	---	---	26,597,829	27,293,027	53,890,856	52,574,905	277,409,849	274,259,966
Total Liabilities and Fund Balances	\$ 223,843,710	\$ 224,224,701	\$ 11,500,755	\$ 9,888,213	\$ 27,027,454	\$ 28,492,691	\$ 55,520,145	\$ 53,438,521	\$ 290,864,610	\$ 287,551,435

The notes to the financial statements are an integral part of this statement.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

EXHIBIT F-2

MONTGOMERY COUNTY

Combining Balance Sheet - EXPENDABLE TRUST FUNDS
June 30, 1994

		<u>Advance Land Acquisition</u>	<u>State Retirement</u>	<u>Other</u>	TOTALS	
					Year Ended	
					June 30, 1994	June 30, 1993
ASSETS						
Equity in Pooled Cash and Investments	\$	1,819,362	\$ 1,329,165	\$ 2,153,718	\$ 5,302,245	\$ 6,530,764
Other Cash		---	---	2,375	2,375	1,965
Accounts Receivable		---	---	216	216	515
Total Current Assets		1,819,362	1,329,165	2,156,309	5,304,836	6,533,244
Restricted Assets -						
Land Held for Transfer		21,722,618	---	---	21,722,618	19,918,540
Total Assets	\$	23,541,980	\$ 1,329,165	\$ 2,156,309	\$ 27,027,454	\$ 26,451,784
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts Payable	\$	109,683	\$ 22	\$ 784	\$ 110,489	\$ 5,395
Deposits and Deferred Revenue		---	---	319,136	319,136	29,434
Total Current Liabilities		109,683	22	319,920	429,625	34,829
Fund Balances:						
Reserved for Land Held for Transfer		21,722,618	---	---	21,722,618	19,918,540
Unreserved - Designated for Trust Activities		1,709,679	1,329,143	1,836,389	4,875,211	6,498,415
Total Fund Balances		23,432,297	1,329,143	1,836,389	26,597,829	26,416,955
Total Liabilities and Fund Balances	\$	23,541,980	\$ 1,329,165	\$ 2,156,309	\$ 27,027,454	\$ 26,451,784

The notes to the financial statements are an integral part of this statement.

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

EXHIBIT F-3

MONTGOMERY COUNTY

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - EXPENDABLE TRUST FUNDS
For the Fiscal Year Ended June 30, 1994

				TOTALS	
				Year Ended	
	Advance Land Acquisition	State Retirement	Other	June 30, 1994	June 30, 1993
Revenues:					
Interest	\$ 87,291	\$ 44,415	\$ 59,961	\$ 191,667	\$ 172,777
Contributions	---	---	175,431	175,431	1,745,545
Sale of Land, Net of Cost	---	---	---	---	17,499
Miscellaneous	---	29,785	---	29,785	23,060
Total Revenues	87,291	74,200	235,392	396,883	1,958,881
Expenditures:					
Current - Miscellaneous Trust Activities	---	75,459	176,610	252,069	221,772
Total Expenditures	---	75,459	176,610	252,069	221,772
Excess of Revenues over (under) Expenditures	87,291	(1,259)	58,782	144,814	1,737,109
Other Financing Sources (Uses):					
Operating Transfers In (Out) -					
Debt Service Fund - Advance Land Acquisition	36,060	---	---	36,060	(13,111)
Total Other Financing Sources (Uses)	36,060	---	---	36,060	(13,111)
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	123,351	(1,259)	58,782	180,874	1,723,998
Fund Balances, July 1	23,308,946	1,330,402	1,777,607	26,416,955	24,692,957
Fund Balances, June 30	\$ 23,432,297	\$ 1,329,143	\$ 1,836,389	\$ 26,597,829	\$ 26,416,955

The notes to the financial statements are an integral part of this statement.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

EXHIBIT F-4

PRINCE GEORGE'S COUNTY

Combining Balance Sheet - EXPENDABLE TRUST FUNDS
June 30, 1994

	Advance Land Acquisition	Public Contributions	Recreation Activities	State Retirement	Historic Sites	TOTALS	
						Year Ended June 30, 1994	Year Ended June 30, 1993
ASSETS							
Equity in Pooled Cash and Investments	\$ 11,257,805	\$ 3,073,716	\$ 2,833,397	\$ 1,329,165	\$ 177,159	\$ 18,671,242	\$ 17,034,096
Other Cash	---	---	21,895	---	6,900	28,795	26,695
Accounts Receivable	---	---	---	---	23	23	292
Due from Other Governments	14,646	---	---	---	30	14,676	176,836
Total Current Assets	<u>11,272,451</u>	<u>3,073,716</u>	<u>2,855,292</u>	<u>1,329,165</u>	<u>184,112</u>	<u>18,714,736</u>	<u>17,237,919</u>
Land Advanced to Enterprise Funds	1,734,875	---	---	---	---	1,734,875	1,734,875
Restricted Assets -							
Land Held for Transfer	7,663,480	---	---	---	---	7,663,480	7,646,045
Other	---	379,600	---	---	---	379,600	367,898
Total Assets	<u>\$ 20,670,806</u>	<u>\$ 3,453,316</u>	<u>\$ 2,855,292</u>	<u>\$ 1,329,165</u>	<u>\$ 184,112</u>	<u>\$ 28,492,691</u>	<u>\$ 26,986,737</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts Payable	\$ 2,601	\$ 15,641	\$ 133,378	\$ 22	\$ 7,142	\$ 158,784	\$ 159,324
Accrued Liabilities	---	---	46,984	---	776	47,760	40,768
Deposits and Deferred Revenue	---	993,120	---	---	---	993,120	628,695
Total Current Liabilities	<u>2,601</u>	<u>1,008,761</u>	<u>180,362</u>	<u>22</u>	<u>7,918</u>	<u>1,199,664</u>	<u>828,787</u>
Fund Balances:							
Reserved for Land Held for Transfer	9,398,355	---	---	---	---	9,398,355	9,380,921
Unreserved - Designated for Trust Activities	11,269,850	2,444,555	2,674,930	1,329,143	176,194	17,894,672	16,777,029
Total Fund Balances	<u>20,668,205</u>	<u>2,444,555</u>	<u>2,674,930</u>	<u>1,329,143</u>	<u>176,194</u>	<u>27,293,027</u>	<u>26,157,950</u>
Total Liabilities and Fund Balances	<u>\$ 20,670,806</u>	<u>\$ 3,453,316</u>	<u>\$ 2,855,292</u>	<u>\$ 1,329,165</u>	<u>\$ 184,112</u>	<u>\$ 28,492,691</u>	<u>\$ 26,986,737</u>

The notes to the financial statements are an integral part of this statement.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

EXHIBIT F-5

PRINCE GEORGE'S COUNTY

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - EXPENDABLE TRUST FUNDS
For the Fiscal Year Ended June 30, 1994

	Advance Land Acquisition	Public Contributions	Recreation Activities	State Retirement	Historic Sites	TOTALS	
						Year Ended	
						June 30, 1994	June 30, 1993
Revenues:							
Charges for Services	\$ ---	\$ ---	\$ 95,655	\$ ---	\$ ---	\$ 95,655	\$ 133,859
Recreation Activities	---	---	2,600,977	---	---	2,600,977	2,513,450
Interest	421,250	99,109	84,170	44,414	5,800	654,743	658,714
Contributions	---	525,998	11,686	---	134,239	671,923	335,288
Miscellaneous	---	---	98,921	29,786	---	128,707	50,105
Total Revenues	<u>421,250</u>	<u>625,107</u>	<u>2,891,409</u>	<u>74,200</u>	<u>140,039</u>	<u>4,152,005</u>	<u>3,691,416</u>
Expenditures:							
Current -							
Cultural and Recreational	---	---	2,878,621	---	---	2,878,621	2,589,649
Miscellaneous Trust Activities	---	77,169	---	75,459	132,716	285,344	302,375
Total Expenditures	---	77,169	2,878,621	75,459	132,716	3,163,965	2,892,024
Excess of Revenues over (under) Expenditures	<u>421,250</u>	<u>547,938</u>	<u>12,788</u>	<u>(1,259)</u>	<u>7,323</u>	<u>988,040</u>	<u>799,392</u>
Other Financing Sources (Uses):							
Operating Transfers In (Out) -							
Debt Service Fund - Advance Land Acquisition	197,037	---	---	---	---	197,037	115,777
Capital Projects Fund	---	(50,000)	---	---	---	(50,000)	(724,340)
Total Other Financing Sources (Uses)	<u>197,037</u>	<u>(50,000)</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>147,037</u>	<u>(608,563)</u>
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	<u>618,287</u>	<u>497,938</u>	<u>12,788</u>	<u>(1,259)</u>	<u>7,323</u>	<u>1,135,077</u>	<u>190,829</u>
Fund Balances, July 1	<u>20,049,918</u>	<u>1,946,617</u>	<u>2,662,142</u>	<u>1,330,402</u>	<u>168,871</u>	<u>26,157,950</u>	<u>25,967,121</u>
Fund Balances, June 30	<u>\$ 20,668,205</u>	<u>\$ 2,444,555</u>	<u>\$ 2,674,930</u>	<u>\$ 1,329,143</u>	<u>\$ 176,194</u>	<u>\$ 27,293,027</u>	<u>\$ 26,157,950</u>

The notes to the financial statements are an integral part of this statement.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

EXHIBIT F-6

Combining Statement of Changes in Assets and Liabilities -
 EMPLOYEES' DEFERRED COMPENSATION AGENCY FUND
 For the Fiscal Year Ended June 30, 1994

	<u>July 1,</u> <u>1993</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30,</u> <u>1994</u>
ASSETS				
Cash and Marketable Securities	\$ <u>9,888,213</u>	\$ <u>2,115,202</u>	\$ <u>502,660</u>	\$ <u>11,500,755</u>
Total Current Assets	\$ <u>9,888,213</u>	\$ <u>2,115,202</u>	\$ <u>502,660</u>	\$ <u>11,500,755</u>
LIABILITIES				
Accounts Payable	\$ <u>9,888,213</u>	\$ <u>2,115,202</u>	\$ <u>502,660</u>	\$ <u>11,500,755</u>
Total Current Liabilities	\$ <u>9,888,213</u>	\$ <u>2,115,202</u>	\$ <u>502,660</u>	\$ <u>11,500,755</u>

The notes to the financial statements are an integral part of this statement.



Children enjoy Very Special Arts Festival

GENERAL ACCOUNT GROUPS

General Fixed Assets Account Group accounts for fixed assets of the Commission, other than those accounted for in the proprietary and fiduciary funds.

NOTE: A General Long-Term Obligations Account Group is used to account for all long-term obligations of the Commission except those accounted for in the proprietary funds. This Account Group is presented in Exhibit 1 of the General Purpose Financial Statement and is described in the Notes to the Financial Statements.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

EXHIBIT G-1

Schedule of General Fixed Assets - By Sources

June 30, 1994

	<u>MONTGOMERY</u> <u>COUNTY</u>	<u>PRINCE</u> <u>GEORGE'S</u> <u>COUNTY</u>	<u>TOTAL</u>
General Fixed Assets:			
Land	\$ 90,662,424	\$ 75,571,869	\$ 166,234,293
Buildings and Improvements	60,568,479	99,156,230	159,724,709
Machinery and Equipment	6,239,045	22,669,941	28,908,986
Construction in Progress	<u>6,686,918</u>	<u>26,399,352</u>	<u>33,086,270</u>
Total General Fixed Assets	<u>\$ 164,156,866</u>	<u>\$ 223,797,392</u>	<u>\$ 387,954,258</u>
Investment in General Fixed Assets From:			
Capital Project Funds -			
General Obligation Bonds	\$ 76,250,124	\$ 95,246,407	\$ 171,496,531
Intergovernmental	36,166,509	76,495,324	112,661,833
General Fund Revenues	8,920,369	30,700,874	39,621,243
Contributions	<u>42,819,864</u>	<u>21,354,787</u>	<u>64,174,651</u>
Total Investments in General Fixed Assets	<u>\$ 164,156,866</u>	<u>\$ 223,797,392</u>	<u>\$ 387,954,258</u>

The notes to the financial statements are an integral part of this schedule.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

EXHIBIT G-2

Schedule of General Fixed Assets -
By Function and Activity
June 30, 1994

COMMISSION TOTAL

Function and Activity	Total	Land	Buildings And Improvements	Machinery And Equipment
General Government	\$ 2,173,188	\$ ---	\$ 80,366	\$ 2,092,822
Planning and Zoning	5,492,821	52,138	1,906,590	3,534,093
Parks	347,201,979	166,182,155	157,737,753	23,282,071
Total General Fixed Assets Allocated to Functions	354,867,988	\$ 166,234,293	\$ 159,724,709	\$ 28,908,986
Construction in Progress	33,086,270			
Total General Fixed Assets	<u>\$ 387,954,258</u>			

MONTGOMERY COUNTY

General Government	\$ 952,801	\$ ---	\$ 42,885	\$ 909,916
Planning and Zoning	3,419,189	52,138	1,900,408	1,466,643
Parks	153,097,958	90,610,286	58,625,186	3,862,486
Total General Fixed Assets Allocated to Functions	157,469,948	\$ 90,662,424	\$ 60,568,479	\$ 6,239,045
Construction in Progress	6,686,918			
Total General Fixed Assets	<u>\$ 164,156,866</u>			

PRINCE GEORGE'S COUNTY

General Government	\$ 1,220,387	\$ ---	\$ 37,481	\$ 1,182,906
Planning and Zoning	2,073,632	---	6,182	2,067,450
Parks	194,104,021	75,571,869	99,112,567	19,419,585
Total General Fixed Assets Allocated to Functions	197,398,040	\$ 75,571,869	\$ 99,156,230	\$ 22,669,941
Construction in Progress	26,399,352			
Total General Fixed Assets	<u>\$ 223,797,392</u>			

The notes to the financial statements are an integral part of this schedule.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

EXHIBIT G-3

Schedule of Changes in General Fixed Assets -
By Function and Activity
For the Year Ended June 30, 1994

COMMISSION TOTAL

Function and Activity	General Fixed Assets			General Fixed Assets
	July 1, 1993	Additions	Deductions	June 30, 1994
General Government	\$ 1,923,932	\$ 249,256	\$ ---	\$ 2,173,188
Planning and Zoning	4,826,318	666,503	---	5,492,821
Parks	308,751,597	38,641,468	191,086	347,201,979
Construction in Progress	35,775,488	19,409,934	22,099,152	33,086,270
Total General Fixed Assets	<u>\$ 351,277,335</u>	<u>\$ 58,967,161</u>	<u>\$ 22,290,238</u>	<u>\$ 387,954,258</u>

MONTGOMERY COUNTY

General Government	\$ 860,729	\$ 92,072	\$ ---	\$ 952,801
Planning and Zoning	3,120,378	298,811	---	3,419,189
Parks	139,262,617	13,835,341	---	153,097,958
Construction in Progress	6,678,330	2,400,140	2,391,552	6,686,918
Total General Fixed Assets	<u>\$ 149,922,054</u>	<u>\$ 16,626,364</u>	<u>\$ 2,391,552</u>	<u>\$ 164,156,866</u>

PRINCE GEORGE'S COUNTY

General Government	\$ 1,063,203	\$ 157,184	\$ ---	\$ 1,220,387
Planning and Zoning	1,705,940	367,692	---	2,073,632
Parks	169,488,980	24,806,127	191,086	194,104,021
Construction in Progress	29,097,158	17,009,794	19,707,600	26,399,352
Total General Fixed Assets	<u>\$ 201,355,281</u>	<u>\$ 42,340,797</u>	<u>\$ 19,898,686</u>	<u>\$ 223,797,392</u>

The notes to the financial statements are an integral part of this schedule.

♦ PART III ♦
STATISTICAL SECTION



Cyclist pedals Rock Creek trail

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

TABLE T-1

General Governmental Expenditures by Function
Last Ten Fiscal Years

MONTGOMERY COUNTY

Fiscal Year	General Government	Culture-Recreation			Park Acquisition And Development	Debt Service	Total
		Planning And Zoning	Park Operations	Recreation			
1985	\$ 2,105,527	\$ 5,284,403	\$ 18,243,885	\$ 2,809,512	\$ 7,095,623	\$ 4,654,147	\$ 40,193,097
1986	2,380,892	6,389,499	20,304,301	3,195,907	5,496,557	4,090,740	41,857,896
1987	2,113,792	7,968,899	22,444,315	3,539,125	8,802,195	3,928,259	48,796,585
1988	2,803,257	7,657,162	24,298,460	3,971,381	8,841,451	3,881,356	51,453,067
1989	3,191,323	9,843,697	26,292,431	4,335,854	11,140,192	4,204,420	59,007,917
1990	3,944,206	9,656,861	29,558,794	4,725,857	10,493,827	4,325,130	62,704,675
1991	4,338,911	11,116,353	31,705,573	5,437,799	11,634,551	4,057,435	68,290,622
1992	4,574,169	11,135,877	31,612,455	6,059,657	9,151,271	5,247,121	67,780,550
1993	4,351,130	11,166,541	32,488,999	6,395,826	9,000,480	4,916,273	68,319,249
1994	4,753,717	11,379,693	32,231,027	6,669,068	7,668,748	4,077,257	66,779,510

PRINCE GEORGE'S COUNTY

1985	\$ 1,948,125	\$ 4,580,528	\$ 16,852,980	\$ 11,599,234	\$ 3,848,950	\$ 3,060,178	\$ 41,889,995
1986	2,251,165	4,854,899	18,538,430	13,141,211	5,889,451	3,615,303	48,290,459
1987	2,087,684	6,386,219	21,702,378	14,958,753	10,938,103	4,474,495	60,547,632
1988	2,917,397	6,752,467	24,411,220	17,651,327	8,859,651	4,515,663	65,107,725
1989	3,250,894	8,079,171	26,263,861	21,435,249	9,688,607	5,469,322	74,187,104
1990	3,700,691	9,223,822	28,701,695	23,223,660	10,437,125	6,062,904	81,349,897
1991	4,166,097	10,595,275	31,291,740	26,068,850	16,516,417	5,902,918	94,541,297
1992	4,683,976	10,686,633	31,042,743	26,968,510	19,024,608	8,439,314	100,845,784
1993	4,730,838	10,863,393	34,576,857	28,372,252	9,249,302	8,944,217	96,736,859
1994	5,316,425	12,047,360	35,388,157	30,814,415	19,643,068	9,856,836	113,066,261

Note: Includes General, Capital Projects, Debt Service and Enterprise Funds. Debt Service in Prince George's County includes Park Acquisition and Development Bonds, Series F-2, recorded in the Property Management Internal Service Fund. Enterprise Funds which are primarily recreational facilities and activities are included in Recreation.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

TABLE T-2

General Revenues by Source
Last Ten Fiscal Years

MONTGOMERY COUNTY

Fiscal Year	Property Taxes	Inter-Governmental	Charges for Services	Interest Earnings	Other	Total	General Obligation Bonds Sold
1985	\$ 28,872,554	\$ 5,679,836	\$ 2,692,270	\$ 1,934,996	\$ 1,946,508	\$ 41,126,164	\$ ---
1986	33,401,825	3,309,461	3,280,228	1,494,315	1,543,535	43,029,364	---
1987	33,651,895	7,258,620	3,081,416	1,197,670	2,254,995	47,444,596	---
1988	35,544,904	6,146,386	3,515,830	1,243,005	2,509,444	48,959,569	7,000,000 (1)
1989	40,341,163	7,267,334	3,650,222	1,648,558	2,833,111	55,740,388	---
1990	47,559,822	5,236,260	4,260,352	1,589,007	3,065,505	61,710,946	14,175,000 (2)
1991	50,258,186	5,694,105	4,557,480	1,935,741	3,858,132	66,303,644	---
1992	49,080,113	5,601,784	5,424,367	1,227,119	3,693,555	65,026,938	6,000,000
1993	51,323,456	2,335,696	6,092,012	952,190	3,560,859	64,264,213	---
1994	52,734,344	3,199,677	6,182,389	971,811	3,461,964	66,550,185	5,500,000 (3)

PRINCE GEORGE'S COUNTY

1985	\$ 33,955,258	\$ 2,934,490	\$ 3,096,885	\$ 1,402,183	\$ 2,587,126	\$ 43,975,942	\$ ---
1986	38,643,022	2,079,332	3,453,002	2,179,827	3,109,881	49,465,064	13,200,000
1987	39,734,683	2,379,071	3,771,830	1,678,207	3,420,146	50,983,937	---
1988	47,112,582	2,235,777	4,448,097	1,628,760	4,110,242	59,535,458	18,000,000 (1)
1989	55,266,561	1,901,405	5,205,312	2,067,815	4,128,878	68,569,971	---
1990	60,213,386	2,301,741	5,439,535	2,325,733	4,336,093	74,616,488	35,890,000 (2)
1991	65,044,486	3,537,612	5,801,218	2,653,600	4,511,377	81,548,293	---
1992	75,470,556	4,191,625	6,332,097	1,502,561	5,526,574	93,023,413	23,000,000
1993	85,998,641	4,032,880	6,468,725	1,896,368	5,678,686	104,075,300	15,250,000
1994	91,143,535	4,331,934	6,622,486	2,376,165	4,426,002	108,900,122	14,500,000 (3)

Note: Includes General, Capital Projects, Debt Service and Enterprise Funds.

(1) Bond Anticipation Notes

(2) Includes Refunding Bonds

(3) Issued to retire Bond Anticipation Notes

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

TABLE T-3

Property Tax Levies and Collections
Last Ten Fiscal Years

MONTGOMERY COUNTY

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Prior Years Taxes Penalties and Interest Collections	Total Collections	Percent of Total Collections to Tax Levy
1985	\$ 29,331,310	\$ 28,768,859	98 %	\$ 103,695	\$ 28,872,554	98 %
1986	32,806,421	32,253,808	98	1,148,017	33,401,825	102
1987	33,372,183	33,498,436	100	153,459	33,651,895	101
1988	35,728,020	35,235,924	99	308,980	35,544,904	100
1989	41,020,865	40,362,180	98	(21,017)	40,341,163	98
1990	47,041,546	46,639,179	99	920,643	47,559,822	101
1991	50,234,549	49,378,195	98	879,991	50,258,186	100
1992	49,130,000	48,260,875	98	819,238	49,080,113	100
1993	52,410,000	50,652,663	97	670,793	51,323,456	98
1994	52,768,382	52,235,481	99	498,863	52,734,344	100

PRINCE GEORGE'S COUNTY

1985	\$ 33,506,282	\$ 33,335,142	99 %	\$ 620,116	\$ 33,955,258	101 %
1986	38,165,706	37,878,330	99	764,692	38,643,022	101
1987	39,823,829	39,534,382	99	200,301	39,734,683	100
1988	47,012,349	46,501,303	99	611,279	47,112,582	100
1989	55,030,287	54,665,968	99	600,593	55,266,561	100
1990	60,154,776	59,590,284	99	623,102	60,213,386	100
1991	64,857,973	64,044,849	99	999,637	65,044,486	100
1992	76,056,847	74,617,429	98	853,127	75,470,556	99
1993	86,738,199	85,077,596	98	921,045	85,998,641	99
1994	90,310,767	89,480,730	99	1,662,805	91,143,535	101

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

TABLE T-4

Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

(Dollars in Thousands)

MONTGOMERY COUNTY

Fiscal Year	Real Property		Total (1)		Ratio of Total Assessed Value To Total Estimated Actual Value
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
1985	\$ 11,221,679	\$ 30,493,694	\$ 12,774,019	\$ 32,046,033	39.86 %
1986	12,547,762	34,190,086	14,341,376	35,983,700	39.86
1987	13,855,361	43,298,002	15,861,548	45,304,190	35.01
1988	15,365,458	48,017,060	17,538,969	50,190,570	34.94
1989	16,968,939	59,540,137	19,377,747	61,948,945	31.28
1990	18,782,192	75,430,491	21,525,342	78,173,641	27.54
1991	20,622,521	77,820,833	23,614,398	80,812,710	29.22
1992	22,642,951	76,247,664	25,856,767	79,461,500	32.54
1993	24,530,411	74,560,185	27,837,198	77,866,972	35.75
1994	25,462,671	67,007,565	28,823,025	70,367,919	40.96

PRINCE GEORGE'S COUNTY

1985	\$ 6,389,607	\$ 15,649,987	\$ 7,747,204	\$ 17,007,585	45.55 %
1986	6,975,383	17,061,670	8,459,207	18,545,495	45.61
1987	7,586,915	18,521,151	9,212,810	20,147,046	45.73
1988	8,338,387	20,445,244	10,077,915	22,184,772	45.43
1989	9,212,349	22,891,531	11,075,110	24,754,291	44.74
1990	10,020,223	25,332,391	12,022,023	27,334,392	43.98
1991	10,813,341	29,215,357	12,935,738	31,337,755	41.28
1992	11,752,984	32,049,369	13,987,343	34,283,729	40.80
1993	12,864,122	34,105,757	15,177,630	36,419,265	41.67
1994	13,501,439	34,929,206	15,829,304	37,257,071	42.49

Note: (1) Total includes real property, business personal property, public utility operating property and domestic shares.

Source: Montgomery County and Prince George's County Governments.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

TABLE T-5

Property Tax Rates - Direct and Overlapping Governments
Last Ten Fiscal Years

M-NCPPC TAXES

MONTGOMERY COUNTY

Fiscal Year	MONTGOMERY COUNTY				Total	Countywide Property Taxes	
	Administration	Park Operations	Park Maintenance	Advance Land Acquisition		Within County	Total
1985	\$ 0.0670	\$ 0.1700	\$ 0.0200	\$ 0.0040	\$ 0.2610	\$ 2.5050	\$ 2.7660
1986	0.0670	0.1700	0.0200	0.0040	0.2610	2.4750	2.7360
1987	0.0660	0.1530	0.0200	0.0040	0.2430	2.4930	2.7360
1988	0.0660	0.1440	0.0200	0.0030	0.2330	2.5620	2.7950
1989	0.0700	0.1500	0.0200	0.0020	0.2420	2.5070	2.7490
1990	0.0750	0.1530	0.0200	0.0030	0.2510	2.4830	2.7610
1991	0.0720	0.1500	0.0200	0.0030	0.2450	2.3450	2.5900
1992	0.0630	0.1330	0.0200	0.0030	0.2190	2.3730	2.5920
1993	0.0630	0.1290	0.0200	0.0030	0.2150	2.2100	2.4250
1994	0.0620	0.1260	0.0200	0.0030	0.2110	2.2260	2.4370

PRINCE GEORGE'S COUNTY

Fiscal Year	PRINCE GEORGE'S COUNTY				Total	Countywide Property Taxes	
	Administration	Park Operations	Recreation	Advance Land Acquisition		Within County	Total
1985	\$ 0.0814	\$ 0.2764	\$ 0.0971	\$ 0.0051	\$ 0.4600	\$ 2.6850	\$ 3.1450
1986	0.0842	0.2891	0.1020	0.0047	0.4800	2.6650	3.1450
1987	0.0870	0.2669	0.1020	0.0041	0.4600	2.6550	3.1150
1988	0.0896	0.3078	0.0990	0.0036	0.5000	2.6450	3.1450
1989	0.0968	0.3212	0.1139	0.0031	0.5350	2.6450	3.1800
1990	0.1015	0.3088	0.1185	0.0062	0.5350	2.6450	3.1800
1991	0.1015	0.3088	0.1185	0.0062	0.5350	2.6450	3.1800
1992	0.0992	0.3632	0.1164	0.0062	0.5850	2.8450	3.4300
1993	0.1103	0.3406	0.1529	0.0062	0.6100	2.7750	3.3850
1994	0.1103	0.3587	0.1348	0.0062	0.6100	2.7520	3.3620

Note: Rates are per \$100 of assessed valuation.

Source: Montgomery County and Prince George's County Governments.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

TABLE T-6

Ratio of Net General Obligation Bonded Debt
To Assessed Value and Net General Obligation Bonded Debt Per Capita
Last Ten Fiscal Years

MONTGOMERY COUNTY

<u>Year</u>	<u>Population</u>	<u>Assessed Value (1)</u>	<u>Net Bonded Debt (2)</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
1985	643,890	\$ 11,167,990	\$ 25,005	0.22 %	\$ 38.83
1986	664,570	12,530,500	22,670	0.18	34.11
1987	684,200	13,811,456	20,370	0.15	29.77
1988	700,000	15,291,536	25,065	0.16	35.81
1989	735,000	16,914,200	22,700	0.13	30.88
1990	757,027	18,687,588	28,100	0.15	37.12
1991	765,000	20,441,824	25,755	0.13	33.67
1992	771,000	22,377,637	28,770	0.13	37.32
1993	777,000	24,105,934	26,070	0.11	33.55
1994	782,000	24,918,829	24,220	0.10	30.97

PRINCE GEORGE'S COUNTY

1985	676,300	\$ 7,080,700	\$ 18,230 (3)	0.26 %	\$ 26.96
1986	680,100	7,715,800	29,670 (3)	0.38	43.63
1987	686,400	8,372,300	27,410 (3)	0.33	39.93
1988	696,500	9,087,300	43,150 (3)	0.47	61.95
1989	708,000	10,176,441	40,790 (3)	0.40	57.61
1990	719,880	10,814,800	62,310 (3)	0.58	86.56
1991	738,495	11,655,534	59,640 (3)	0.51	80.76
1992	749,030	12,631,750	78,470 (3)	0.62	104.76
1993	752,830	13,869,994	89,320	0.64	118.65
1994	752,830	14,250,000	84,700	0.59	112.51

Notes: (1) Metropolitan District only - 000's omitted.

(2) Above figures for net bonded debt exclude indebtedness related to Advance Land Acquisition, which is intended to be a revolving fund, and for advance refunding in 1990 of \$6,150,000 for Montgomery County 1983 Park Acquisition and Development Bonds and of \$11,200,000 for Prince George's County 1985 Park Acquisition and Development Bonds - 000's omitted.

(3) Includes Park Acquisition and Development Bonds, Series F-2, recorded in the Property Management Internal Service Fund.

Source: Assessed Value and Population - Montgomery County and Prince George's County Governments.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

TABLE T-7

Computation of Legal Debt Margin
Park Acquisition and Development Bonds
As of June 30, 1994

Park Acquisition and Development Bonds
Guaranteed by Montgomery County

Assessed Valuation - Metropolitan District for fiscal year ending June 30, 1994	\$ 24,918,829,000
Annual Revenue from 9 cents mandatory park tax levied for each \$100 of assessed valuation	\$ 22,426,946
Legal Debt Margin -	
Revenue available from 9 cents mandatory park tax over next thirty years	\$ 672,808,380
Debt service over next thirty years on \$24,220,000 bonds and notes issued and outstanding at June 30, 1994	\$ 36,777,000
Amount of tax available for debt service on future bonds	\$ 636,031,380

Park Acquisition and Development Bonds
Guaranteed by Prince George's County

Assessed Valuation - Metropolitan District for fiscal year ending June 30, 1994	\$ 14,250,000,000
Annual Revenue from 10 cents mandatory park tax levied for each \$100 of assessed valuation	\$ 14,250,000
Legal Debt Margin -	
Revenue available from 10 cents mandatory park tax over next thirty years	\$ 427,500,000
Debt service over next thirty years on \$84,700,000 bonds and notes issued and outstanding at June 30, 1994	\$ 132,967,000
Amount of tax available for debt service on future bonds	\$ 294,533,000

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

TABLE T-8

Computation of Direct and Overlapping Debt

June 30, 1994

	<u>MONTGOMERY COUNTY</u>	<u>PRINCE GEORGE'S COUNTY</u>	<u>TOTAL DEBT OUTSTANDING</u>
Direct Debt Outstanding	\$ 37,179,531	\$ 92,518,199	\$ 129,697,730
Overlapping Debt			
Montgomery County Debt	1,113,533,054 (1)	---	1,113,533,054
Prince George's County Debt	---	553,624,580 (1)	553,624,580
Washington Suburban Sanitary Commission Debt	1,216,640,588	698,923,470	1,915,564,058
Montgomery County Revenue Authority Debt	22,215,191	---	22,215,191
Montgomery County Housing Opportunities Commission	538,950,908	---	538,950,908
Prince George's County State of Maryland Participation Loans	---	28,899,953	28,899,953
Total Overlapping Debt	<u>2,891,339,741</u>	<u>1,281,448,003</u>	<u>4,172,787,744</u>
Total Direct and Overlapping Debt	<u>2,928,519,272</u>	<u>1,373,966,202</u>	<u>4,302,485,474</u>
Less Self-Supporting Debt			
M-NCPPC - Revenue Bonds	4,880,000	---	4,880,000
M-NCPPC - Notes Payable	2,839,531	2,838,199	5,677,730
Montgomery County Debt	97,480,000	---	97,480,000
Prince George's County Debt	---	134,225,717	134,225,717
Washington Suburban Sanitary Commission Debt	1,216,211,588	661,527,470	1,877,739,058
Montgomery County Revenue Authority Debt	22,215,191	---	22,215,191
Montgomery County Housing Opportunities Commission	538,950,908	---	538,950,908
Prince George's County State of Maryland Participation Loans	---	28,899,953	28,899,953
Total Self-Supporting Debt	<u>1,882,577,218</u>	<u>827,491,339</u>	<u>2,710,068,557</u>
Net Direct and Overlapping Debt	\$ <u>1,045,942,054</u>	\$ <u>546,474,863</u>	\$ <u>1,592,416,917</u>

Note: (1) Overlapping debt does not include the debt of towns, cities and villages aggregating \$48,847,618 in Montgomery County and \$42,181,367 in Prince George's County.

Source: Montgomery County and Prince George's County Governments, and Washington Suburban Sanitary Commission.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

TABLE T-9

Demographic Statistics Last Ten Fiscal Years

MONTGOMERY COUNTY

Year	Population	Per Capita Income	Labor Force	Unemployment Rate	Registered Pupils
1985	643,890	\$ 23,537	368,750	2.3 %	91,756
1986	664,570	25,311	389,336	2.3	93,032
1987	684,200	26,819	402,615	2.4	94,461
1988	700,000	28,400	414,145	2.6	96,536
1989	735,000	30,749	427,621	2.2	98,544
1990	757,027	31,800	458,533	2.6	100,212
1991	765,000	32,583	459,205	3.2	103,732
1992	771,000	33,614	471,332	3.5	107,140
1993	777,000	34,950 (est)	475,010	3.3	111,988
1994	782,000	36,400 (est)	475,284	3.0	113,687

PRINCE GEORGE'S COUNTY

Year	Population (Note 1)	Per Capita Income (Note 2)	Labor Force	Unemployment Rate	Registered Pupils
1985	676,142	\$ 15,089	381,783	3.2 %	105,830
1986	679,948	16,061	394,707	3.3	102,997
1987	686,271	17,278	405,125	3.5	102,530
1988	696,222	18,289	408,114	3.8	103,925
1989	708,025	19,489	422,362	3.1	101,403
1990	729,268	20,326	421,642	3.9	103,731
1991	736,525	20,532	424,231	4.9	105,891
1992	744,083	21,373	443,596	5.7	109,662
1993	752,830	*	432,990	5.9	111,132
1994	752,830	*	474,485	4.4	111,823

Notes:

- (1) U.S. Census Bureau as adjusted by the Research and Public Facilities Planning Division, M-NCPPC
- (2) U.S. Department of Commerce, Bureau of Economic Analysis, Regional Economics Measurement Division (figures for FY 1985 through FY 1992 were revised; figures for FY 1993 and 1994 are not yet available)
- * Not Available

Source: Montgomery County and Prince George's County Governments.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

TABLE T-10

Ratio of Annual Debt Service Expenditures for
General Obligation Bonded Debt to Total General Expenditures
Last Ten Fiscal Years

MONTGOMERY COUNTY

Fiscal Year	Principal	Interest	Total Debt Service	Total General Expenditures	Ratio of Debt Service to General Expenditures
1985	\$ 2,585,000	\$ 2,068,121	\$ 4,653,121	\$ 40,163,097	11.59 %
1986	2,615,000	1,475,160	4,090,160	41,857,896	9.77
1987	2,580,000	1,347,729	3,927,729	48,796,585	8.05
1988	2,585,000	1,293,281	3,878,281	51,453,067	7.54
1989	2,645,000	1,541,615	4,186,615	59,007,917	7.10
1990	2,905,000	1,385,314	4,290,314	62,704,675	6.84
1991	2,625,000	1,371,109	3,996,109	68,290,622	5.85
1992	3,465,000	1,744,729	5,209,729	67,780,550	7.69
1993	3,180,000	1,696,935	4,876,935	68,319,249	7.14
1994	2,330,000	1,636,139	3,966,139	66,779,510	5.94

PRINCE GEORGE'S COUNTY

1985	\$ 1,985,000	\$ 1,074,294	\$ 3,059,294	\$ 41,889,995	7.30 %
1986	1,985,000	1,627,054	3,612,054	48,290,459	7.48
1987	2,495,000	1,976,939	4,471,939	60,547,632	7.39
1988	2,495,000	2,016,142	4,511,142	65,107,725	6.93
1989	2,595,000	2,831,700	5,426,700	74,187,104	7.31
1990	3,405,000	2,617,329	6,022,329	81,349,897	7.40
1991	2,905,000	2,822,994	5,727,994	94,541,297	6.06
1992	4,615,000	3,727,584	8,342,584	100,845,784	8.27
1993	4,845,000	4,009,834	8,854,834	96,736,859	9.15
1994	5,065,000	4,596,086	9,661,086	113,066,261	8.54

Note: Total general expenditures includes General, Capital Projects, Debt Service and Enterprise Funds. Debt Service in Prince George's County includes Park Acquisition and Development Bonds, Series F-2, recorded in the Property Management Internal Service Fund through fiscal year 1993.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

TABLE T-11

Property Value, Construction, and Bank Deposits
Last Ten Fiscal Years
(Dollars in Millions)

MONTGOMERY COUNTY

Fiscal Year	Total Number of Building Permits	Residential Construction Value (1)	Commercial Construction Value (1)	Bank Deposits	Total Estimated Real Property Value
1985	13,983	\$ 548	\$ 175	\$ 3,703	\$ 30,494
1986	16,798	734	266	4,619	34,190
1987	17,860	757	767	4,822	43,298
1988	16,855	877	431	5,999	48,017
1989	14,836	923	395	6,489	59,540
1990	14,321	926	436	7,260	75,430
1991	11,217	590	316	7,543	77,821
1992	11,719	423	239	7,738	76,248
1993	12,043	479	246	*	74,560
1994	11,769	468	100	*	67,008

PRINCE GEORGE'S COUNTY

Fiscal Year	Residential Building Permits Issued	Residential Construction Value (2)	Commercial Construction Value (2)	Bank Deposits	Total Estimated Real Property Value
1985	2,953	\$ 149	\$ 161	\$ 2,274	\$ 15,650
1986	3,900	205	214	2,651	17,062
1987	4,238	255	313	2,916	18,521
1988	4,398	286	346	3,095	20,445
1989	4,663	310	267	3,243	22,892
1990	5,047	379	270	3,664	25,332
1991	3,026	224	162	3,868	29,215
1992	3,747	290	106	*	32,049
1993	5,249	328	124	*	34,106
1994	3,864	291	102	*	34,929

Notes: (1) Estimated market value of new construction added to the real property tax base.

(2) Estimated value of new construction on building permits.

* Not Available.

Source: Montgomery County and Prince George's County Governments.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

TABLE T-12

Principal Taxpayers

June 30, 1994

MONTGOMERY COUNTY

<u>Taxpayer</u>	<u>Total Assessment</u>	<u>Percentage of Total Assessed Valuation</u>	<u>Real Property</u>	<u>Other Property</u>
Potomac Electric Power Company	\$ 732,290,340	2.54 %	\$ 34,194,520	\$ 698,095,820
Bell Atlantic - Maryland	453,674,680	1.57	29,277,330	424,397,350
International Business Machines Corp.	382,241,080	1.33	73,149,020	309,092,060
Washington Gas Light Company	120,906,510	0.42	7,560,580	113,345,930
Montgomery Cablevision LP	68,515,220	0.24	---	68,515,220
Marbeth Partnership	62,125,760	0.22	62,125,760	---
Woodward & Lothrop	56,553,520	0.20	28,417,070	28,136,450
Government Employees Insurance Co.	56,222,250	0.20	23,785,110	32,437,140
Albert & R. Abramson, et. al.	50,129,270	0.17	50,129,270	---
R & K Metro Associates	35,562,260	0.12	35,562,260	---
Total	\$ <u>2,018,220,890</u>	<u>7.00 %</u>	\$ <u>344,200,920</u>	\$ <u>1,674,019,970</u>
Total Assessable Base	\$ <u>28,823,025,280</u>	<u>100.00 %</u>		

PRINCE GEORGE'S COUNTY

<u>Taxpayer</u>	<u>Total Assessment</u>	<u>Percentage of Total Assessed Valuation</u>	<u>Real Property</u>	<u>Other Property</u>
Potomac Electric Power Company	\$ 820,333,420	5.18 %	\$ 13,912,350	\$ 806,421,070
Bell Atlantic Maryland	291,777,840	1.84	---	291,777,840
Washington Gas Light Company	101,418,890	0.64	2,177,940	99,240,950
Baltimore Gas & Electric Company	60,852,870	0.38	1,417,970	59,434,900
John W. Hechinger (Hechinger Co.)	45,706,972	0.29	15,598,352	30,108,620
Giant Foods, Incorporated	41,033,880	0.26	---	41,033,880
Southern Maryland Electric Co-Op, Inc.	39,258,470	0.25	---	39,258,470
Greenbelt Homes, Inc.	38,345,760	0.24	38,205,260	140,500
Safeway Stores, Inc.	33,736,820	0.21	9,405,550	24,331,270
Carrollton Enterprises, Ltd. Partnership	31,379,370	0.20	30,129,230	1,250,140
Total	\$ <u>1,503,844,292</u>	<u>9.50 %</u>	\$ <u>110,846,652</u>	\$ <u>1,392,997,640</u>
Total Assessable Base	\$ <u>15,829,304,000</u>	<u>100.00 %</u>		

Source: Montgomery County and Prince George's County Governments.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

SCHEDULE OF INSURANCE IN FORCE
AS OF JUNE 30, 1994

TABLE T-13

TYPE OF COVERAGE AND NAME OF COMPANY	POLICY NUMBER	POLICY PERIOD FROM TO	LIABILITY LIMITS	ANNUAL PREMIUM
Self Insured in Conjunction with Montgomery County Self Insurance Fund: o Workers' Compensation and Employer's Liability			Maryland State and \$100,000 Employer's Liability; Special Police Capital Centre; \$50,000 accident, \$500,000 disease	
o Comprehensive General and Auto Liability o Public Official Liability o Police Professional Liability o Automobile Physical Damage			\$10,000,000 combined single limit of Bodily Injury and Property Damage	
			Comprehensive and Collision \$1,000 deductible each loss	
Insured in Conjunction with Montgomery County Self Insurance Fund:				
o Exhibition Floater Continental	IMC348319	07/01/94 07/01/95	\$100,000 all risk on display, (blanket aggregate); \$10,000 any one item, \$250 deductible; \$25,000 any one conveyance	\$ 850
o Boiler and Machinery Travelers Indemnity Co.	TJCMB225T952693	07/01/94 06/30/96	Actual cash value, broad form coverage per scheduled listing with \$5,000 S.I.R. per occurrence	\$ 5,089
o All Risk Real and Personal Property Contractor's Equipment and Difference in Conditions and EDP Travelers Indemnity Co.	TJCMB225T952693	07/01/94 06/30/96	\$100,000,000 loss limit \$250,000 S.I.R. per occurrence \$950,000 aggregate deductible Includes EDP equipment \$1,000 deductible, \$2,500 deductible for flood & earthquake	\$ 37,321
Insurance purchased directly by the Commission:				
o Airport Liability including Products, Hangar Keeper's and Non-Owned Aircraft Associated Aviation Underwriters	87AL1602962	01/18/94 01/18/95	\$10,000,000 per occurrence; \$10,000,000 per completed operations \$1,000,000 each aircraft; \$5,000,000 each loss; \$2,500 deductible each occurrence	\$ 27,844
o Additional Endorsement extending coverage to apply to Airshow Associated Aviation Underwriters	65AGL602324	01/18/94 01/18/95	\$10,000,000 per occurrence	\$ 2,500
o Business Non-Owned Aircraft Liability and Physical Damage Associated Aviation Underwriters	87BN0602961	01/18/94 01/18/95	\$2,000,000 per occurrence; in motion deductible - \$500 Not in motion deductible - \$100	\$ 2,750
o Fine Arts Floater (Duvall Tool Collection) Hartford	42MSAP2002	05/25/94 05/25/95	\$50,000; \$250 deductible	\$ 1,130
o Public Employees Blanket Bond Peerless Insurance	018-82-34-61	07/01/93 07/01/96	\$100,000	\$ 21,750
o Public Official Bond (Secretary-Treasurer) Fidelity and Deposit Company	596 14 77-B	07/01/93 07/01/96	\$200,000	\$ 2,160
o Public Official Bond (Executive Director) Fidelity and Deposit Company	30 41 90 61	09/24/94 09/24/95	\$50,000	\$ 175
o Depositors Forgery Bond Fidelity and Deposit Company	CCP 000 1730	07/01/93 07/01/96	\$50,000	\$ 1,325
o Commercial Inland Marine (Police Horses) Aetna Casualty and Surety Company	053 IG 094950 FCA	03/08/94 03/08/95	\$71,000	\$ 561
o Fine Arts Floater (Marietta Manor) Hartford	42MSAP1643	03/24/94 03/24/95	\$56,909; \$250 deductible	\$ 626
o Travel Accident CIGNA	ABL648849	07/01/94 07/01/95	\$50,000 Prin. Sum \$500,000 per accident	\$ 300
o Tenant Users Liability Insurance Program The Layton Company	G124396183	02/11/94 02/11/95	\$1,000,000 each occurrence \$1,000,000 Personal and Advertising Injury Limit \$5,000 Medical Expense Limit \$50,000 Fire Damage Limit \$1,000,000 Products-Completed Operations (aggregate limit) \$1,000,000 General Aggregate Limit	\$ 1,850

\$ 106,231

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

TABLE T-14

EMPLOYEES' RETIREMENT SYSTEM
REQUIRED SUPPLEMENTARY INFORMATION
(in millions of dollars)

	FY 1985	FY 1986	FY 1987	FY 1988	FY 1989	FY 1990 (3)	FY 1991 (3)	FY 1992 (3)	FY 1993 (3)	FY 1994 (4)
PART I. ANALYSIS OF FUNDING PROGRESS										
1. Net Assets Available for Benefits	\$67.1	\$89.6	\$104.6	\$109.6	\$130.5	\$146.7	\$160.1	\$185.1	\$221.7	\$221.7
2. Pension Benefit Obligation	\$72.7 (1)	\$83.3	\$96.5 (2)	\$106.9	\$126.6	\$157.2	\$169.1	\$184.4	\$197.0	\$197.0
3. Percentage Funded (line 1 divided by line 2)	92%	108%	108%	103%	103%	93%	95%	100%	113%	113%
4. Net Assets in Excess of (Unfunded) Pension Benefit Obligation (line 1 less line 2)	(\$5.6)	\$6.3	\$8.1	\$2.7	\$3.9	(\$10.5)	(\$9.0)	\$0.7	\$24.7	\$24.7
5. Annual Covered Payroll	\$29.3	\$32.3	\$40.2	\$44.9	\$50.0	\$55.0	\$58.0	\$58.7	\$59.6	\$59.6
6. Net Assets in Excess of (Unfunded) Pension Benefit Obligation as a Percentage of Covered Payroll (line 4 divided by line 5)	(19%)	20%	20%	6%	8%	(19%)	(15%)	1%	41%	41%
7. Commission Contribution as a percentage of Covered Payroll	14.3%	14.1%	12.0%	12.6%	14.2%	12.3%	12.4%	14.6%	14.4%	13.4%
PART II. REVENUES BY SOURCE AND EXPENSES BY TYPE										
A. Revenues by Source:										
Employer Contributions	\$4.2	\$4.5	\$4.8	\$5.6	\$7.1	\$6.8	\$7.2	\$8.6	\$8.6	\$8.0
Employee Contributions	1.3	1.4	1.5	1.8	2.0	2.1	2.3	2.4	2.4	2.4
Investment Income (Loss)	12.9	19.2	11.6	0.6	16.4	11.7	8.4	19.2	31.4	-2.3
TOTAL	\$18.4	\$25.1	\$17.9	\$8.0	\$25.5	\$20.6	\$17.9	\$30.2	\$42.4	\$8.1
B. Expenses by Type										
Benefit Payments	\$1.7	\$2.1	\$2.4	\$2.8	\$3.3	\$3.6	\$3.7	\$4.3	\$4.9	\$5.5
Administration Expenses	0.2	0.3	0.3	0.3	0.4	0.5	0.6	0.7	0.7	0.7
Refunds of Employee Contributions	0.2	0.2	0.2	0.1	0.3	0.3	0.2	0.2	0.2	0.1
TOTAL	\$2.1	\$2.6	\$2.9	\$3.2	\$4.0	\$4.4	\$4.5	\$5.2	\$5.8	\$6.3

Analysis of the dollar amounts of net assets available for benefits, pension benefit obligation, and net assets in excess of (unfunded) pension benefit obligation in isolation can be misleading. Expressing the net assets available for benefits as a percentage of the pension benefit obligation provides one indication of the Employees' Retirement System (ERS) funding status on a going concern basis. Analysis of this percentage over time indicates whether the ERS is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the ERS. Trends in assets in excess of (unfunded) pension benefit obligation and annual covered payroll are both affected by inflation. Expressing the net assets in excess of (unfunded) pension benefit obligation as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of ERS' progress made in accumulating sufficient assets to pay benefits when due. Generally, the smaller the negative percentage or the larger the positive percentage, the stronger the ERS.

(1) Amount reflects a decrease of \$310,000, resulting from a change in actuarial assumptions.

(2) Amount reflects an increase of \$1,243,000, resulting from a change in actuarial valuation methods.

(3) Includes impact of enhanced benefits effective July 1, 1990.

(4) Reflects change of actuarial valuation reporting period shown in the Analysis of Funding Progress from the year end to the beginning of the year.

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

Table T-15

SUPPLEMENTAL ENTERPRISE INFORMATION

Condensed Schedule of Revenues and Expenses
For the Fiscal Year Ended June 30, 1994

Recreational Facilities

MONTGOMERY COUNTY

	Conference Centers	Golf Courses	Ice Rinks	Park Facilities	Indoor Tennis
Operating Revenues	\$ 354,396	\$ 4,207,595	\$ 2,172,121	\$ 683,660	\$ 737,593
Operating Expenses Before Depreciation	445,195	3,194,618	1,563,076	529,384	480,909
Operating Income (Loss)					
Before Depreciation	(90,799)	1,012,977	609,045	154,276	256,684
Depreciation	73,521	177,491	119,797	50,321	34,756
Operating Income (Loss)	(164,320)	835,486	489,248	103,955	221,928
Nonoperating Revenues (Expenses)	(642)	(239,945)	8,643	38,355	27,952
Operating Transfers In (Out)	76,000	(911,321)	10,000	---	---
Net Income (Loss)	\$ (88,962)	\$ (315,780)	\$ 507,891	\$ 142,310	\$ 249,880

PRINCE GEORGE'S COUNTY

	Airport	Equestrian Center	Golf Courses	Ice Rinks	Regional Parks	Sports Center	Bladensburg Marina
Operating Revenues	\$ 225,743	\$ 757,708	\$ 2,106,046	\$ 596,420	\$ 324,094	\$ 663,900	\$ ---
Operating Expenses Before Depreciation	510,013	2,637,269	1,990,137	659,335	501,173	698,362	194,944
Operating Income (Loss)							
Before Depreciation	(284,270)	(1,879,561)	115,909	(62,915)	(177,079)	(34,462)	(194,944)
Depreciation	10,881	93,602	121,202	86,903	56,078	9,074	64,821
Operating Income (Loss)	(295,151)	(1,973,163)	(5,293)	(149,818)	(233,157)	(43,536)	(259,765)
Nonoperating Revenues (Expenses)	---	---	---	---	175,000	---	2,448
Operating Transfers In (Out)	270,950	1,540,430	---	133,120	151,230	124,620	368,300
Net Income (Loss)	\$ (24,201)	\$ (432,733)	\$ (5,293)	\$ (16,698)	\$ 93,073	\$ 81,084	\$ 110,983

- 111 -

<u>Page No.</u>	<u>Topic</u>	<u>County</u>
Cover:	The Show Place Arena at the Prince George's Equestrian Center provides an exciting new facility for a multitude of purposes.	Prince George's
Page 4:	Little Bennett Golf Course	Montgomery
Page 16:	Theresa Banks Pool	Prince George's
	Harvest Festival, Agricultural History Farm Park	Montgomery
Page 25:	Glenarden Community Center	Prince George's
Page 63:	Wheaton Regional Park	Montgomery
Page 71:	Little Seneca Creek	Montgomery
Page 74:	Publick Playhouse	Prince George's
Page 77:	Northwest Golf Course	Montgomery
Page 81:	Annual Hispanic Festival Parade	Prince George's
Page 85:	Montpelier Cultural Arts Center	Prince George's
Page 92:	Very Special Arts Festival	Prince George's
Page 96:	Cyclist, Rock Creek trail	Montgomery

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Montgomery County Photographs Provided By: Carolyn Wainwright
Johnny M. Tillery

Prince George's County Photographs Provided By: Steve Abramowitz



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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 1994
SUPPLEMENTAL DATA

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 1994

SUPPLEMENTAL DATA

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Prepared by the Finance
Department October 10, 1994

filename:WP51\CAFRSUP

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

General Fund - ACCOUNTS

A-1 BUDGET

Budgetary Basis

Balance Sheet

June 30, 1994

ASSETS	Montgomery County			Prince George's County				Total
	Adminis- tration	Park	Total	Adminis- tration	Park	Recreation	Total	
Equity in Pooled Cash and Investments	\$2,150,570	\$4,548,146	\$6,698,716	\$5,002,907	\$20,463,616	\$6,972,815	\$32,439,338	\$39,138,054
Other Cash	10,975	22,355	33,330	3,725	15,150	28,760	47,635	80,965
Receivables-Taxes	302,000	713,000	1,015,000	432,000	1,309,000	575,000	2,316,000	3,331,000
Receivables-Other	8,627	13,957	22,584	18,852	535,487	826	555,165	577,749
Due From Other Funds	---	---	---	---	3,191,756	---	3,191,756	3,191,756
Due From County Governments	509,323	643,563	1,152,886	124,556	69,118	26,130	219,804	1,372,690
Due From Other Governments	---	---	---	42,107	394	475	42,976	42,976
Inventories, at Cost	---	---	---	---	---	70,025	70,025	70,025
Deposits and Other	2,197	---	2,197	2,177	75	2,485	4,737	6,934
Total Current Assets	<u>\$2,983,692</u>	<u>\$5,941,021</u>	<u>\$8,924,713</u>	<u>\$5,626,324</u>	<u>\$25,584,596</u>	<u>\$7,676,516</u>	<u>\$38,887,436</u>	<u>\$47,812,149</u>
LIABILITIES, RESERVES AND FUND BALANCES								
LIABILITIES:								
Accounts Payable	\$344,237	\$561,824	\$906,061	\$440,290	\$1,033,240	574,368	\$2,047,898	\$2,953,959
Accrued Salaries and Benefits	462,978	1,045,289	1,508,267	474,027	990,440	696,648	2,161,115	3,669,382
Due to County Government	74,293	---	74,293	---	---	---	---	74,293
Deposits and Deferred Revenue	365,312	731,134	1,096,446	448,257	1,332,391	726,557	2,507,205	3,603,651
Total Current Liabilities	<u>1,246,820</u>	<u>2,338,247</u>	<u>3,585,067</u>	<u>1,362,574</u>	<u>3,356,071</u>	<u>1,997,573</u>	<u>6,716,218</u>	<u>10,301,285</u>
RESERVES:								
Reserved for Encumbrances	807,297	981,746	1,789,043	2,531,671	2,193,554	2,569,548	7,294,773	9,083,816
Reserved for Inventories	---	---	---	---	---	70,025	70,025	70,025
Total Reserves	<u>807,297</u>	<u>981,746</u>	<u>1,789,043</u>	<u>2,531,671</u>	<u>2,193,554</u>	<u>2,639,573</u>	<u>7,364,798</u>	<u>9,153,841</u>
Total Liabilities and Reserves	<u>2,054,117</u>	<u>3,319,993</u>	<u>5,374,110</u>	<u>3,894,245</u>	<u>5,549,625</u>	<u>4,637,146</u>	<u>14,081,016</u>	<u>19,455,126</u>
FUND BALANCES:								
Unreserved-								
Designated for Subsequent Year's Expenditures	---	764,000	764,000	69,836	2,907,299	1,034,738	4,011,873	4,775,873
Designated for Contingencies	603,000	1,001,000	1,604,000	996,000	14,955,435	1,216,300	17,167,735	18,771,735
Undesignated	326,575	856,028	1,182,603	666,243	2,172,237	788,332	3,626,812	4,809,415
Total Fund Balances	<u>929,575</u>	<u>2,621,028</u>	<u>3,550,603</u>	<u>1,732,079</u>	<u>20,034,971</u>	<u>3,039,370</u>	<u>24,806,420</u>	<u>28,357,023</u>
Total Liabilities, Reserves and Fund Balances	<u>\$2,983,692</u>	<u>\$5,941,021</u>	<u>\$8,924,713</u>	<u>\$5,626,324</u>	<u>\$25,584,596</u>	<u>\$7,676,516</u>	<u>\$38,887,436</u>	<u>\$47,812,149</u>

**M-NCPPC
CAFR FOOTNOTE
RECONCILIATION FROM BUDGET BASIS TO GAAP BASIS
YEAR ENDED JUNE 30, 1994**

**A-2
SUPPLEMENT**

	<u>MONTGOMERY COUNTY</u>		<u>PRINCE GEORGE'S COUNTY</u>			<u>COMMISSION TOTAL</u>
	<u>ADMINIS- TRATION ACCOUNT</u>	<u>PARK ACCOUNT</u>	<u>ADMINIS- TRATION ACCOUNT</u>	<u>PARK ACCOUNT</u>	<u>RECREATION ACCOUNT</u>	<u>GENERAL FUND</u>
RECONCILIATION FROM BUDGET BASIS TO GAAP BASIS FOR THE YEAR ENDED JUNE 30, 1994						
ADJUSTMENT TO EXPENDITURES TO INCREASE -						
ENCUMBRANCES -						
JUNE 30, 1993	1,001,833	657,891	2,539,447	1,503,922	817,910	6,521,003
BEGINNING INVENTORIES					64,917	64,917
TO DECREASE -						
ENCUMBRANCES -						
JUNE 30, 1994	(807,297)	(981,746)	(2,531,671)	(2,193,554)	(2,569,548)	(9,083,816)
ENDING INVENTORIES					(70,025)	(70,025)
ACCRUED LEAVE LIABILITY						
JUNE 30, 1993	(243,300)	(522,665)	(154,200)	(276,828)	(147,400)	(1,344,393)
TOTAL ADJUSTMENT	(48,764)	(846,520)	(146,424)	(966,460)	(1,904,146)	(3,912,314)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES:						
BUDGET BASIS	165,166	1,333,724	753,488	6,566,303	311,992	9,130,673
GAAP BASIS	213,930	2,180,244	899,912	7,532,763	2,216,138	13,042,987
FUND BALANCE, JULY 1, 1993						
GAAP BASIS	1,522,942	1,422,530	3,363,838	14,695,762	3,462,805	24,467,877
FUND BALANCE, JULY 1, 1994						
GAAP BASIS	<u>\$1,736,872</u>	<u>\$3,602,774</u>	<u>\$4,263,750</u>	<u>\$22,228,525</u>	<u>\$5,678,943</u>	<u>\$37,510,864</u>
Beginning Leave Liability:						
Leave Liability	(243,000)	(522,000)	(196,000)	(353,000)	(187,000)	(1,501,000)
FY92 Residual Equity Transfer	(300)	(665)	41,800	76,172	39,600	156,607
	<u>(243,300)</u>	<u>(522,665)</u>	<u>(154,200)</u>	<u>(276,828)</u>	<u>(147,400)</u>	<u>(1,344,393)</u>

S:\123\CAFR94\IBC\GENFUND\GAAPCONV

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\$37,510,864
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A-2
SUPPORT

BUDGET TO GAAP CONVERSION
FY94

	MC ADMIN	MC PARKS	PG ADMIN	PG PARKS	PG REC	TOTAL EXPENSES BUDGET BASIS	
						MC ADMIN	PG ADMIN
TOTAL EXPENSES - ACTUAL	16,182,174	33,077,547	17,510,209	36,354,617	25,084,767		
LESS ENDING ENCUMBRANCE	(807,297)	(981,746)	(2,531,671)	(2,193,554)	(2,569,548)		
ADD BEGINNING ENCUMBRANCE	1,001,833	657,891	2,539,447	1,503,922	817,910		
ADD BEGINNING INVENTORY					64,917		
LESS ENDING INVENTORY					(70,025)		
ADD LEAVE LIABILITY	(243,300)	(522,665)	(154,200)	(276,828)	(147,400)		
TOTAL GAAP EXPENSES	<u>16,133,410</u>	<u>32,231,027</u>	<u>17,363,785</u>	<u>35,388,157</u>	<u>23,180,621</u>		
PLANNING DEPT.							
Y-T-D ENCUMBRANCES							
FROM 251 REPORT:							
PLANNING DEPT (EXCL NONDEPT)	(140,802)		226,374			10,106,747	11,257,838
PLAN GRANTS	0		0			455,738	287,597
SUPPORT SERV	81,348		(12,362)			930,553	824,874
TOTAL PLANNING	<u>(59,454)</u>		<u>214,012</u>			<u>11,493,038</u>	<u>12,370,309</u>
ADMINISTRATION DEPTS						4,689,136	5,139,900
TOTAL EXPENSE-BUDGET BASIS						<u>16,182,174</u>	<u>17,510,209</u>
GAAP CONVERSION							
PLANNING DEPT							
BUDGET BASIS EXPENSES	11,493,038		12,370,309				
ADD CHANGE IN ENCUMBRANCES	59,454		(214,012)				
ADD PRORATED LEAVE LIABILITY	(172,799)		(108,937)				
GAAP BASIS EXPENSES:							
PLANNING DEPT	11,379,693		12,047,360				
ADMIN	4,753,717		5,316,425				
TOTAL	<u>16,133,410</u>		<u>17,363,785</u>				

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

MONTGOMERY COUNTY
ENTERPRISE FUND

EXHIBIT D-1
SUPPLEMENT
04-Oct-94

Balance Sheet
June 30, 1994

Assets	ICE RINKS	GOLF COURSES	PARK FACILITIES	INDOOR TENNIS	CONFERENCE CENTERS	TOTALS	
						June 30, 1994	June 30, 1993
Current Assets:							
Equity in Pooled Cash and Investments	\$701,609	\$5,548,554	\$1,242,174	\$1,148,550	(\$600,954)	\$8,039,933	\$6,426,463
Cash with Fiscal Agents	---	724,075	---	---	---	724,075	1,869,596
Other Cash	2,250	8,325	5,250	950	800	17,575	17,125
Accounts Receivable	992	41	1,456	---	---	2,489	2,614
Due From County Government	---	---	---	---	---	---	---
Inventories, at Cost	64,026	359,824	82,849	428	---	507,127	503,916
Deposits and Other	---	5,387	221	2,600	---	8,208	8,208
Total Current Assets	768,877	6,646,206	1,331,950	1,152,528	(600,154)	9,299,407	8,827,922
Fixed Assets, at Cost:							
Land	13,400	630,000	---	---	2,084,550	2,727,950	2,727,950
Buildings	2,281,995	201,064	584,504	1,173,603	2,018,090	6,259,256	6,339,326
Improvements Other Than Buildings	180,176	180,303	29,751	193,546	146,600	730,376	724,487
Machinery and Equipment	682,987	1,872,536	550,442	61,529	125,251	3,292,745	3,117,138
	3,158,558	2,883,903	1,164,697	1,428,678	4,374,491	13,010,327	12,908,901
Less - Accumulated Depreciation	(1,073,589)	(1,077,890)	(822,251)	(280,049)	(625,116)	(3,878,895)	(3,547,180)
Net Fixed Assets	2,084,969	1,806,013	342,446	1,148,629	3,749,375	9,131,432	9,361,721
Total Assets	\$2,853,846	\$8,452,219	\$1,674,396	\$2,301,157	\$3,149,221	\$18,430,839	\$18,189,643
Liabilities and Fund Equity							
Current Liabilities:							
Current Portion of Notes Payable	\$4,998	\$116,740	\$2,742	\$2,028	\$3,534	\$130,042	\$122,293
Current Portion of Bonds Payable	---	125,000	---	---	---	125,000	120,000
Accounts Payable	49,211	75,443	15,389	6,010	12,976	159,029	157,878
Accrued Salaries and Benefits	13,470	82,850	34,482	7,410	8,989	147,201	115,378
Accrued Leave	13,152	139,382	8,391	14,173	13,174	188,272	221,770
Interest Payable	---	100,650	---	---	---	100,650	103,125
Due to Other Governments	---	---	---	---	749	749	319
Revenue Collected in Advance	---	---	9,625	187,006	11,437	208,068	217,349
Total Current Liabilities	80,831	640,065	70,629	216,627	50,859	1,059,011	1,058,112
Notes Payable - Net of							
Current Portion	15,997	284,288	1,029	6,861	4,897	313,072	443,114
Bonds Payable - Net of Current Portion	---	4,755,000	---	---	---	4,755,000	4,880,000
Total Liabilities	96,828	5,679,353	71,658	223,488	55,756	6,127,083	6,381,226
Fund Equity:							
Contributed Capital	2,680,775	838,601	592,821	1,287,830	4,229,169	9,629,196	9,629,196
Retained Earnings (Deficit)	76,243	1,934,265	1,009,917	789,839	(1,135,704)	2,674,560	2,179,221
Total Fund Equity	2,757,018	2,772,866	1,602,738	2,077,669	3,093,465	12,303,756	11,808,417
Total Liabilities and Fund Equity	\$2,853,846	\$8,452,219	\$1,674,396	\$2,301,157	\$3,149,221	\$18,430,839	\$18,189,643

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

MONTGOMERY COUNTY
ENTERPRISE FUND

Statement of Revenues, Expenses, and Changes in Retained Earnings
For the Fiscal Year Ended June 30, 1994

EXHIBIT D-2
SUPPLEMENT
04-Oct-94

	OTHER RECREATIONAL FACILITIES					TOTALS	
	ICE	GOLF	PARK	INDOOR	CONFERENCE	PERIOD ENDING	
	RINKS	COURSES	FACILITIES	TENNIS	CENTERS	June 30, 1994	June 30, 1993
Operating Revenues:							
Sales	\$172,623	\$678,161	\$71,077	\$4,439	—	\$926,300	\$1,012,285
Charges for Services	1,646,571	3,106,562	325,013	729,937	—	5,808,083	5,779,480
Rentals and Concessions	352,927	422,872	287,570	3,217	354,396	1,420,982	1,237,391
Total Operating Revenues	2,172,121	4,207,595	683,660	737,593	354,396	8,155,365	8,029,156
Operating Expenses:							
Cost of Goods Sold	130,399	333,578	25,811	2,355	—	492,143	480,588
Personal Services	506,015	1,820,614	247,320	207,556	264,174	3,045,679	3,034,750
Supplies and Materials	101,475	463,358	64,968	96,902	25,935	752,638	563,461
Communications	16,539	20,807	3,873	4,797	18,170	64,186	66,917
Utilities	124,544	79,502	34,798	90,344	59,955	389,143	367,136
Maintenance	48,082	27,784	23,665	5,720	12,236	117,487	132,740
Contractual Services	470,289	103,417	39,066	—	9,755	622,527	602,256
Other Services and Charges	34,377	23,736	7,322	7,557	8,995	81,987	99,941
Indirect Expenses	131,356	321,822	82,561	65,678	45,975	647,392	612,995
Depreciation	119,797	177,491	50,321	34,756	73,521	455,886	435,042
Total Operating Expenses	1,682,873	3,372,109	579,705	515,665	518,716	6,669,068	6,395,826
Operating Income (Loss)	489,248	835,486	103,955	221,928	(164,320)	1,486,297	1,633,330
Non-Operating Revenues (Expenses)-							
Interest Income	10,057	193,781	38,712	28,557	—	271,107	285,643
Interest Expense	(1,414)	(433,726)	(357)	(605)	(642)	(436,744)	(427,033)
Total Non-operating Revenues (Expenses)	8,643	(239,945)	38,355	27,952	(642)	(165,637)	(141,390)
Income (Loss) Before Operating Transfers	497,891	595,541	142,310	249,880	(164,962)	1,320,660	1,491,940
Operating Transfers In (Out)-							
Park Fund	10,000	—	—	—	76,000	86,000	86,000
Capital Projects Funds	—	(911,321)	—	—	—	(911,321)	(3,785,622)
Net Operating Transfers	10,000	(911,321)	—	—	76,000	(825,321)	(3,699,622)
Net Income (Loss)	507,891	(315,780)	142,310	249,880	(88,962)	495,339	(2,207,682)
Retained Earnings (Deficit), July 1	(431,648)	2,250,045	867,607	539,959	(1,046,742)	2,179,221	4,386,903
Retained Earnings (Deficit), June 30	\$76,243	\$1,934,265	\$1,009,917	\$789,839	(\$1,135,704)	\$2,674,560	\$2,179,221

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
PRINCE GEORGE'S COUNTY
ENTERPRISE FUND

EXHIBIT D-1
SUPPLEMENT

BALANCE SHEET
JUNE 30, 1994

ASSETS	OTHER RECREATIONAL FACILITIES							TOTAL OTHER FACILITIES	BLADENSBURG MARINA	SANDY HILL LANDFILL	TOTALS	
	ICE RINKS	GOLF COURSES	REGIONAL PARKS	EQUESTRIAN CENTER	COLLEGE PARK AIRPORT	SPORTS CENTER	AQUATICS				JUNE 30, 1994	JUNE 30, 1993
CURRENT ASSETS:												
EQUITY IN POOLED CASH AND INVESTMENTS	---	---	---	---	---	---	---	---	---	---	---	---
OTHER CASH	4,250	12,200	1,950	4,200	1,750	1,500	---	25,850	---	---	25,850	36,800
ACCOUNTS RECEIVABLE	---	---	199	1,400,000	34,068	---	---	1,434,267	---	---	1,434,267	505,819
DUE FROM OTHER FUNDS	---	---	---	---	---	---	---	---	---	---	---	---
DUE FROM OTHER GOVERNMENTS -												
FEDERAL	---	---	---	---	---	---	---	---	---	---	---	---
STATE	---	---	---	---	---	---	---	---	---	---	---	---
INVENTORIES, AT COST	11,123	364,201	9,544	---	26,750	96,561	---	508,179	---	---	508,179	462,279
DEPOSITS AND OTHER	---	---	---	700	---	---	---	700	---	3,329	4,029	4,029
TOTAL CURRENT ASSETS	15,373	376,401	11,693	1,404,900	62,568	98,061	---	1,968,996	---	3,329	1,972,325	1,008,927
FIXED ASSETS, AT COST:												
LAND	56,657	1,519,055	---	---	1,752,760	---	---	3,328,472	1,320,000	1,036,171	5,684,643	5,684,643
BUILDINGS	2,204,075	57,340	550,705	325,915	110,056	---	---	3,248,091	149,685	---	3,397,776	3,329,568
IMPROVEMENTS OTHER THAN BUILDINGS	143,312	473,968	611,756	489,598	984,959	---	---	2,703,593	1,073,898	143,629	3,921,120	3,615,805
MACHINERY AND EQUIPMENT	244,537	1,255,143	355,847	733,748	55,309	84,564	---	2,729,148	489,558	2,982	3,221,688	2,774,434
	2,648,581	3,305,506	1,518,308	1,549,261	2,903,084	84,564	---	12,009,304	3,033,141	1,182,782	16,225,227	15,404,450
LESS- ACCUMULATED DEPRECIATION	(1,577,700)	(904,375)	(1,022,369)	(455,543)	(217,369)	(28,108)	---	(4,205,464)	(729,991)	(47,492)	(4,982,947)	(4,595,546)
NET FIXED ASSETS	1,070,881	2,401,131	495,939	1,093,718	2,685,715	56,456	---	7,803,840	2,303,150	1,135,290	11,242,280	10,808,904
TOTAL ASSETS	1,086,254	2,777,532	507,632	2,498,618	2,748,283	154,517	---	9,772,836	2,303,150	1,138,619	13,214,605	11,817,831
LIABILITIES AND FUND EQUITY												
CURRENT LIABILITIES:												
CURRENT PORTION OF CAPITAL LEASES PAY	---	---	---	---	---	---	---	---	---	---	---	---
ACCOUNTS PAYABLE	1,821	54,731	18,203	86,051	28,817	7,024	---	196,647	58,488	---	255,135	238,689
ACCRUED SALARIES AND BENEFITS	1,862	43,201	23,198	38,883	8,014	8,273	---	123,431	3,318	---	126,749	96,749
ACCRUED LEAVE	---	115,084	35,756	129,152	9,068	22,685	---	311,745	3,052	---	314,797	297,644
INTEREST PAYABLE	---	---	---	---	---	---	---	---	---	---	---	---
DUE TO OTHER FUNDS	211,615	(82,373)	333,735	1,770,372	936,015	325,223	---	3,494,587	(156,821)	(535,291)	2,802,475	1,287,213
REVENUE COLLECTED IN ADVANCE	---	---	52,550	82,688	---	---	---	135,238	---	---	135,238	123,540
TOTAL CURRENT LIABILITIES	215,298	130,643	463,442	2,107,146	981,914	363,205	---	4,261,648	(91,963)	(535,291)	3,634,394	2,043,835
CAPITAL LEASES PAY - NET OF CUR. PORTION	---	---	---	---	---	---	---	---	---	---	---	---
ADVANCED FROM ALA FUND	---	351,262	---	---	1,383,613	---	---	1,734,875	---	---	1,734,875	1,734,875
TOTAL LIABILITIES	215,298	481,905	463,442	2,107,146	2,365,527	363,205	---	5,996,523	(91,963)	(535,291)	5,369,269	3,778,710
FUND EQUITY:												
CONTRIBUTED CAPITAL	2,001,437	1,355,819	642,497	---	1,042,598	---	---	5,042,351	2,341,400	---	7,383,751	7,383,751
RETAINED EARNINGS (DEFICIT)	(1,130,481)	939,808	(598,307)	391,472	(659,842)	(208,688)	---	(1,266,038)	53,713	1,673,910	461,585	655,370
TOTAL FUND EQUITY	870,956	2,295,627	44,190	391,472	382,756	(208,688)	---	3,776,313	2,395,113	1,673,910	7,845,336	8,039,121
TOTAL LIABILITIES AND FUND EQUITY	1,086,254	2,777,532	507,632	2,498,618	2,748,283	154,517	---	9,772,836	2,303,150	1,138,619	13,214,605	11,817,831

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
PRINCE GEORGE'S COUNTY
ENTERPRISE FUND

EXHIBIT D-2
SUPPLEMEN

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
For the Fiscal Year Ended June 30, 1994

OTHER RECREATIONAL FACILITIES

	ICE RINKS	GOLF COURSES	REGIONAL PARKS	EQUESTRIAN CENTER	COLLEGE PARK AIRPORT	SPORTS CENTER	AQUATICS	TOTAL OTHER FACILITIES	BLADENSBURG MARINA	SANDY HILL LANDFILL	TOTALS PERIOD ENDING	
											JUNE 30, 1994	JUNE 30, 1993
OPERATING REVENUES:												
SALES	49,980	381,314	24,647	---	104,485	641,262	---	1,201,688	---	---	1,201,688	1,097,056
CHARGES FOR SERVICES	309,451	1,375,739	298,014	229,537	20,139	9,812	---	2,242,692	---	---	2,242,692	2,173,705
RENTALS AND CONCESSIONS	236,989	348,993	1,433	528,171	101,119	12,826	---	1,229,531	---	---	1,229,531	848,458
TOTAL OPERATING REVENUES	596,420	2,106,046	324,094	757,708	225,743	663,900	---	4,673,911	---	---	4,673,911	4,119,219
OPERATING EXPENSES:												
COST OF GOODS SOLD	29,561	217,913	10,320	---	99,781	331,008	---	688,583	---	---	688,583	688,239
PERSONAL SERVICES	314,069	1,028,850	234,041	922,956	246,488	217,248	---	2,963,652	92,014	---	3,055,666	2,565,962
SUPPLIES AND MATERIAL	41,980	454,787	66,879	435,975	26,819	24,942	---	1,051,382	70,058	---	1,121,440	625,785
COMMUNICATIONS	41,141	32,661	11,523	269,155	13,823	18,486	---	386,789	425	---	387,214	204,422
UTILITIES	78,488	68,345	289	130,283	19,000	15,249	---	311,654	8,765	---	320,419	205,373
MAINTENANCE	29,477	22,724	41,987	88,523	7,524	19,450	---	209,685	11,791	---	221,476	228,161
CONTRACTUAL SERVICES	54,016	9,369	41,528	557,604	42,299	5,390	---	710,206	11,857	---	722,063	461,417
OTHER SERVICES AND CHARGES	19,171	48,673	17,458	176,997	9,276	21,586	---	293,161	34	---	293,195	409,129
INDIRECT EXPENSES	51,432	106,815	77,148	55,776	45,003	45,003	---	381,177	---	---	381,177	714,529
DEPRECIATION	86,903	121,202	56,078	93,602	10,881	9,074	---	377,740	64,821	---	442,561	424,136
TOTAL OPERATING EXPENSES	746,238	2,111,339	557,251	2,730,871	520,894	707,436	---	7,374,029	259,765	---	7,633,794	6,527,153
OPERATING INCOME (LOSS)	(149,818)	(5,293)	(233,157)	(1,973,163)	(295,151)	(43,536)	---	(2,700,118)	(259,765)	---	(2,959,883)	(2,407,934)
NON-OPERATING REVENUES (EXPENSES)-												
INTEREST INCOME	---	---	---	---	---	---	---	---	2,448	---	2,448	2,406
NON-OPERATING EXPENSE - INTEREST	---	---	---	---	---	---	---	---	---	---	---	---
- OTHER	---	---	---	---	---	---	---	---	---	---	---	---
INTERGOVERNMENTAL - FEDERAL	---	---	---	---	---	---	---	---	---	---	---	---
- STATE	---	---	---	---	---	---	---	---	---	---	---	---
- COUNTY	---	---	175,000	---	---	---	---	175,000	---	---	175,000	1,800,000
TOTAL NONOPERATING REVENUES (EXPENSES)	---	---	175,000	---	---	---	---	175,000	2,448	---	177,448	1,802,406
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(149,818)	(5,293)	(58,157)	(1,973,163)	(295,151)	(43,536)	---	(2,525,118)	(257,317)	---	(2,782,435)	(605,528)
OPERATING TRANSFERS IN (OUT)-												
GENERAL FUND-PARK ACCOUNT	112,720	---	119,630	1,267,630	230,950	124,620	---	1,855,550	333,100	---	2,188,650	1,135,290
GENERAL FUND-RECREATION ACCOUNT	20,400	---	31,600	272,800	40,000	---	---	364,800	35,200	---	400,000	---
CAPITAL PROJECTS FUND	---	---	---	---	---	---	---	---	---	---	---	---
INTRA-FUND TRANSFERS	---	---	---	---	---	---	---	---	---	---	---	---
NET OPERATING TRANSFERS	133,120	---	151,230	1,540,430	270,950	124,620	---	2,220,350	368,300	---	2,588,650	1,135,290
NET INCOME (LOSS)	(16,698)	(5,293)	93,073	(432,733)	(24,201)	81,084	---	(304,768)	110,983	---	(193,785)	529,762
RETAINED EARNINGS (DEFICIT), JULY 1	(1,113,783)	945,101	(691,380)	824,205	(635,641)	(289,772)	---	(961,270)	(57,270)	1,673,910	655,370	(1,694,526)
ELIMINATION OF THE CONTRIBUTED CAPITAL ASSOCIATED WITH THE TRANSFER OF AQUATICS	---	---	---	---	---	---	---	---	---	---	---	5,551,060
RESIDUAL EQUITY TRANSFER OUT	---	---	---	---	---	---	---	---	---	---	---	(3,730,926)
RETAINED EARNINGS (DEFICIT), JUNE 30	(1,130,481)	939,808	(598,307)	391,472	(659,842)	(208,688)	---	(1,266,038)	53,713	1,673,910	461,585	655,370

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INTERNAL SERVICE FUNDS
SEGMENTED MONTGOMERY CAPITAL EQUIPMENTBalance Sheet
June 30, 1994EXHIBIT E-1
SUPPLEMENT
CAPEQUIP

ASSETS	CAPITAL EQUIPMENT		TOTAL
	(52-260) PLANNING & PARKS	(52-264) CAS	
Current Assets:			
Equity in Pooled Cash and Investments	581,238	13,626	594,864
Other Cash	---	---	---
Accounts Receivable	---	---	---
Due from County Government	---	---	---
Deposits and Other	---	---	---
Due from Other Funds	---	---	---
Total Current Assets	581,238	13,626	594,864
Fixed Assets, at Cost:			
Land	---	---	---
Buildings	102,469	---	102,469
Machinery and Equipment	14,336,612	100,209	14,436,821
Less-Accumulated Depreciation	(11,066,895)	(5,461)	(11,072,356)
Net Fixed Assets	3,372,186	94,748	3,466,934
Total Assets	3,953,424	108,374	4,061,798
LIABILITIES AND FUND EQUITY			
Current Liabilities:			
Current Portion of Bonds Payable	---	---	---
Current Portion of Notes Payable	1,386,047	---	1,386,047
Accounts Payable	8,684	---	8,684
Claims Payable	---	---	---
Accrued Salaries and Benefits	---	---	---
Accrued Leave	---	---	---
Est. of Incurred but Unreported Claims	---	---	---
Other Accrued Liabilities	---	---	---
Interest Payable	---	---	---
Due to Other Funds	---	---	---
Due to County Governments	---	---	---
Deferred Revenue	---	---	---
Total Current Liabilities	1,394,731	---	1,394,731
Bonds Payable - Net of Current Portion	---	---	---
Notes Payable-Net of Current Portion	1,010,368	---	1,010,368
Deferred Revenue	---	---	---
Total Liabilities	2,405,099	---	2,405,099
Fund Equity:			
Contributed Capital	525,128	---	525,128
Retained Earnings - Reserved for Contingency	---	---	---
Unreserved	1,023,197	108,374	1,131,571
Total Retained Earnings	1,023,197	108,374	1,131,571
Total Fund Equity	1,548,325	108,374	1,656,699
Total Liabilities and Fund Equity	3,953,424	108,374	4,061,798

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
INTERNAL SERVICE FUNDS
SEGMENTED MONTGOMERY CAPITAL EQUIPMENT
For the Fiscal Year Ended June 30, 1994

EXHIBIT E-2
SUPPLEMENT
CAP

	CAPITAL EQUIPMENT		
	(52-260) PLANNING & PARKS	(52-264) CAS	TOTAL
Operating Revenues:			
Charges for Services	1,370,746	107,284	1,478,030
Claim Recoveries	---	---	---
Total Operating Revenues	1,370,746	107,284	1,478,030
Operating Expenses:			
Personal Services	---	---	---
Supplies and Materials	---	---	---
Contractual Services -	---	---	---
Montgomery County Self Insurance Fund, Net	---	---	---
Other	---	---	---
Claims Incurred	---	---	---
Insurance	---	---	---
Other Services and Charges	15,500	---	15,500
Depreciation	1,348,082	5,235	1,353,317
Total Operating Expenses	1,363,582	5,235	1,368,817
Operating Income (Loss)	7,164	102,049	109,213
Nonoperating Revenues (Expenses) -			
Interest Income	23,113	9,777	32,890
Interest Expense	(201,656)	---	(201,656)
Total Nonoperating Revenues (Expenses)	(178,543)	9,777	(168,766)
Net Income (Loss) Before Operating Transfers	(171,379)	111,826	(59,553)
Operating Transfers In (Out) -			
General Fund - Park Account	---	---	---
General Fund - Park Account	---	---	---
Total Operating Transfers	---	---	---
Net Income (Loss)	(171,379)	111,826	(59,553)
Retained Earnings, July 1	1,194,576	(3,452)	1,191,124
Retained Earnings, June 30	1,023,197	108,374	1,131,571

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
INTERNAL SERVICE FUNDS
SEGMENTED SELF-INSURANCE FUNDS
Balance Sheet
JUNE 30, 1994

EXHIBIT E-1
SUPPLEMENT
SELF-INSURANCE
PAGE 1

	COMMISSION-WIDE INSURANCE FUNDS								INSURANCE TOTAL
	GROUP INSURANCE (FUND 55)				FLEXIBLE SPENDING (FUND 56)				
	(55-813) GROUP INS AETNA	(55-814) GROUP INS LTD	(55-815) GROUP INS HMO	(55-816) GROUP INS MISC	TOTAL	DEPENDENT CARE	HEALTH CARE	TOTAL	
ASSETS									
Current Assets:									
Equity in Pooled Cash and Investments	692,935	75,154	(90,655)	569,104	1,246,538	37,563	30,536	68,099	1,314,637
Other Cash	---	---	---	---	---	---	---	---	---
Accounts Receivable	---	---	---	---	---	---	---	---	---
Due from County Government	---	---	---	---	---	---	---	---	---
Deposits and Other	1,647,535	---	---	---	1,647,535	---	---	---	1,647,535
Due from Other Funds	---	---	---	---	---	---	---	---	---
Total Current Assets	2,340,470	75,154	(90,655)	569,104	2,894,073	37,563	30,536	68,099	2,962,172
Fixed Assets, at Cost:									
Machinery and Equipment	---	---	---	---	---	---	---	---	---
Less-Accumulated Depreciation	---	---	---	---	---	---	---	---	---
Net Fixed Assets	---	---	---	---	---	---	---	---	---
Total Assets	2,340,470	75,154	(90,655)	569,104	2,894,073	37,563	30,536	68,099	2,962,172
LIABILITIES AND FUND EQUITY									
Current Liabilities:									
Current Portion of Bonds Payable	---	---	---	---	---	---	---	---	---
Current Portion of Capital Leases Pay.	---	---	---	---	---	---	---	---	---
Accounts Payable	95,060	---	12,672	---	107,732	---	---	---	107,732
Claims Payable	---	---	---	---	---	---	---	---	---
Accrued Salaries and Benefits	---	---	---	---	---	---	---	---	---
Accrued Leave	---	---	---	---	---	---	---	---	---
Est. of Incurred but Unreported Claims	1,427,286	---	---	---	1,427,286	---	---	---	1,427,286
Other Accrued Liabilities	---	---	---	---	---	---	---	---	---
Interest Payable	---	---	---	---	---	---	---	---	---
Due to Other Funds	---	---	---	---	---	---	---	---	---
Due to County Governments	---	---	---	---	---	---	---	---	---
Deferred Revenue	---	---	---	---	---	---	---	---	---
Total Current Liabilities	1,522,346	---	12,672	---	1,535,018	---	---	---	1,535,018
Bonds Payable - Net of Current Portion	---	---	---	---	---	---	---	---	---
Capital Leases Pay.-Net of Cur. Portion	---	---	---	---	---	---	---	---	---
Deferred Revenue	---	---	---	---	---	---	---	---	---
Total Liabilities	1,522,346	---	12,672	---	1,535,018	---	---	---	1,535,018
Fund Equity:									
Contributed Capital	---	---	---	---	---	---	---	---	---
Retained Earnings -	---	---	---	---	---	---	---	---	---
Reserved for Contingency	818,124	75,154	(103,327)	569,104	1,359,055	37,563	30,536	68,099	1,427,154
Unreserved	---	---	---	---	---	---	---	---	---
Total Retained Earnings	818,124	75,154	(103,327)	569,104	1,359,055	37,563	30,536	68,099	1,427,154
Total Fund Equity	818,124	75,154	(103,327)	569,104	1,359,055	37,563	30,536	68,099	1,427,154
Total Liabilities and Fund Equity	2,340,470	75,154	(90,655)	569,104	2,894,073	37,563	30,536	68,099	2,962,172

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
INTERNAL SERVICE FUNDS
SEGMENTED SELF-INSURANCE FUNDS
Balance Sheet

EXHIBIT E-1
SUPPLEMENT
SELF-INSURANCE
PAGE 2

	MONTGOMERY COUNTY			PRINCE GEORGE'S COUNTY		
	1/2 OF GROUP INSURANCE FUNDS	(52-263) Risk Management	June 30, 1994	1/2 OF GROUP INSURANCE FUNDS	(51-163) Risk Management	June 30, 1994
ASSETS						
Current Assets:						
Equity in Pooled Cash and Investments	657,318	3,927,683	4,585,001	657,318	4,308,522	4,965,840
Other Cash	---	---	---	---	---	---
Accounts Receivable	---	---	---	---	---	---
Due from County Government	---	55,807	55,807	---	55,807	55,807
Deposits and Other	823,768	15,195	838,963	823,768	19,979	843,747
Due from Other Funds	---	---	---	---	---	---
Total Current Assets	1,481,086	3,998,685	5,479,771	1,481,086	4,384,308	5,865,394
Fixed Assets, at Cost:						
Machinery and Equipment	---	46,052	46,052	---	44,535	44,535
Less-Accumulated Depreciation	---	(27,125)	(27,125)	---	(26,291)	(26,291)
Net Fixed Assets	---	18,927	18,927	---	18,244	18,244
Total Assets	1,481,086	4,017,612	5,498,698	1,481,086	4,402,552	5,883,638
LIABILITIES AND FUND EQUITY						
Current Liabilities:						
Current Portion of Bonds Payable	---	---	---	---	---	---
Current Portion of Capital Leases Pay.	---	---	---	---	---	---
Accounts Payable	53,866	4,206	58,072	53,866	2,610	56,476
Claims Payable	---	1,141,506	1,141,506	---	1,334,829	1,334,829
Accrued Salaries and Benefits	---	4,867	4,867	---	4,869	4,869
Accrued Leave	---	17,340	17,340	---	17,339	17,339
Est. of Incurred but Unreported Claims	713,643	1,636,954	2,350,597	713,643	1,914,184	2,627,827
Other Accrued Liabilities	---	---	---	---	---	---
Interest Payable	---	---	---	---	---	---
Due to Other Funds	---	---	---	---	---	---
Due to County Governments	---	---	---	---	---	---
Deferred Revenue	---	---	---	---	---	---
Total Current Liabilities	767,509	2,804,873	3,572,382	767,509	3,273,831	4,041,340
Bonds Payable - Net of Current Portion	---	---	---	---	---	---
Capital Leases Pay.-Net of Cur. Portion	---	---	---	---	---	---
Deferred Revenue	---	---	---	---	---	---
Total Liabilities	767,509	2,804,873	3,572,382	767,509	3,273,831	4,041,340
Fund Equity:						
Contributed Capital	---	---	---	---	---	---
Retained Earnings -						
Reserved for Contingency	713,577	1,212,739	1,926,316	713,577	1,128,721	1,842,298
Unreserved	---	---	---	---	---	---
Total Retained Earnings	713,577	1,212,739	1,926,316	713,577	1,128,721	1,842,298
Total Fund Equity	713,577	1,212,739	1,926,316	713,577	1,128,721	1,842,298
Total Liabilities and Fund Equity	1,481,086	4,017,612	5,498,698	1,481,086	4,402,552	5,883,638

**THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
INTERNAL SERVICE FUNDS
SEGMENTED SELF-INSURANCE FUNDS**

**EXHIBIT E-2
SUPPLEMENT
SELF-INSURANCE
PAGE 1**

**Combining Statement of Revenues, Expenses, and Changes in Retained Earnings
For the Fiscal Year Ended June 30, 1994**

	COMMISSIONWIDE GROUP INSURANCE FUNDS								INSURANCE TOTAL
	GROUP INSURANCE (FUND 55)					FLEXIBLE SPENDING (FUND 56)			
	(55-813) GROUP INS AETNA	(55-814) GROUP INS LTD	(55-815) GROUP INS HMO	(55-816) GROUP INS MISC	TOTAL	DEPENDENT CARE	HEALTH CARE	TOTAL	
Operating Revenues:									
Charges for Services	6,128,019	782,165	5,076,139	567,033	12,553,356	154,550	79,489	234,039	12,787,395
Claim Recoveries	---	---	---	---	---	---	---	---	---
Total Operating Revenues	6,128,019	782,165	5,076,139	567,033	12,553,356	154,550	79,489	234,039	12,787,395
Operating Expenses:									
Personal Services	---	---	---	---	---	---	---	---	---
Supplies and Materials	---	---	---	---	---	---	---	---	---
Contractual Services -	---	---	---	---	---	---	---	---	---
Montgomery County Self Insurance Fund, Net	---	---	---	---	---	---	---	---	---
Other	---	---	---	---	---	---	---	---	---
Claims Incurred	3,890,796	---	---	---	3,890,796	150,117	70,358	220,475	4,111,271
Insurance	1,024,127	698,418	5,083,141	---	6,805,686	2,917	2,902	5,819	6,811,505
Other Services and Charges	---	---	---	53,300	53,300	---	---	---	53,300
Depreciation	---	---	---	---	---	---	---	---	---
Total Operating Expenses	4,914,923	698,418	5,083,141	53,300	10,749,782	153,034	73,260	226,294	10,976,076
Operating Income (Loss)	1,213,096	83,747	(7,002)	513,733	1,803,574	1,516	6,229	7,745	1,811,319
Nonoperating Revenues (Expenses) -									
Interest Income	119,715	---	---	---	119,715	---	---	---	119,715
Interest Expense	---	---	---	---	---	---	---	---	---
Total Nonoperating Revenues (Expenses)	119,715	---	---	---	119,715	---	---	---	119,715
Net Income (Loss) Before Operating Transfers	1,332,811	83,747	(7,002)	513,733	1,923,289	1,516	6,229	7,745	1,931,034
Operating Transfers In (Out) -									
General Fund - Park Account	---	---	---	---	---	---	---	---	---
General Fund - Park Account	---	---	---	---	---	---	---	---	---
Total Operating Transfers	---	---	---	---	---	---	---	---	---
Net Income (Loss)	1,332,811	83,747	(7,002)	513,733	1,923,289	1,516	6,229	7,745	1,931,034
Retained Earnings, July 1	(514,687)	(8,593)	(96,325)	55,371	(564,234)	36,047	24,307	60,354	(503,880)
Retained Earnings, June 30	818,124	75,154	(103,327)	569,104	1,359,055	37,563	30,536	68,099	1,427,154

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
INTERNAL SERVICE FUNDS
SEGMENTED SELF-INSURANCE FUNDS

EXHIBIT E-2
SUPPLEMENT
SELF-INSURANCE
PAGE 2

Combining Statement of Revenues, Expenses, and Changes in Retained Earnings
For the Fiscal Year Ended June 30, 1994

	MONTGOMERY COUNTY			PRINCE GEORGE'S COUNTY		
	1/2 OF GROUP INSURANCE FUNDS	(52-263) Risk Management	TOTAL	1/2 OF GROUP INSURANCE FUNDS	(51-163) Risk Management	TOTALS
Operating Revenues:						
Charges for Services	6,393,698	1,347,200	7,740,898	6,393,698	1,524,400	7,918,098
Claim Recoveries	---	108,555	108,555	---	133,513	133,513
Total Operating Revenues	6,393,698	1,455,755	7,849,453	6,393,698	1,657,913	8,051,611
Operating Expenses:						
Personal Services	---	146,371	146,371	---	146,380	146,380
Supplies and Materials	---	15,782	15,782	---	16,152	16,152
Contractual Services -	---	---	---	---	---	---
Montgomery County Self Insurance Fund, Net	---	1,249,557	1,249,557	---	1,868,804	1,868,804
Other	---	12,187	12,187	---	45,281	45,281
Claims Incurred	2,055,636	---	2,055,636	2,055,636	---	2,055,636
Insurance	3,405,753	---	3,405,753	3,405,753	---	3,405,753
Other Services and Charges	26,650	135,301	161,951	26,650	135,817	162,467
Depreciation	---	4,136	4,136	---	4,136	4,136
Total Operating Expenses	5,488,038	1,563,334	7,051,373	5,488,038	2,216,570	7,704,609
Operating Income (Loss)	905,660	(107,579)	798,080	905,660	(558,657)	347,002
Nonoperating Revenues (Expenses) -						
Interest Income	59,858	82,071	141,929	59,858	111,403	171,261
Interest Expense	---	---	---	---	---	---
Total Nonoperating Revenues (Expenses)	59,858	82,071	141,929	59,858	111,403	171,261
Net Income (Loss) Before Operating Transfers	965,517	(25,508)	940,009	965,517	(447,254)	518,263
Operating Transfers In (Out) -						
General Fund - Park Account	---	1,022,000	1,022,000	---	1,400,000	1,400,000
General Fund - Park Account	---	---	---	---	---	---
Total Operating Transfers	---	1,022,000	1,022,000	---	1,400,000	1,400,000
Net Income (Loss)	965,517	996,492	1,962,009	965,517	952,746	1,918,263
Retained Earnings, July 1	(251,940)	216,247	(35,693)	(251,940)	175,975	(75,965)
Retained Earnings, June 30	713,577	1,212,739	1,926,316	713,577	1,128,721	1,842,298

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**THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
INTERNAL SERVICE FUNDS
SEGMENTED EXECUTIVE OFFICE BUILDINGS**

**EXHIBIT E-1
SUPPLEMENT
EOB**

**Balance Sheet
June 30, 1994**

ASSETS	EXECUTIVE OFFICE BUILDINGS			TOTAL
	(51-165) PARKWAY	(51-166) CAS	(51-167) KENILWORTH	
Current Assets:				
Equity in Pooled Cash and Investments	---	---	(389,281)	(389,281)
Other Cash	---	---	---	---
Accounts Receivable	---	---	---	---
Due from County Government	---	---	---	---
Deposits and Other	---	---	---	---
Due from Other Funds	---	---	---	---
Total Current Assets	---	---	(389,281)	(389,281)
Fixed Assets, at Cost:				
Land	---	---	748,497	748,497
Buildings	---	---	2,651,388	2,651,388
Machinery and Equipment	---	270,883	1,499	272,382
Less-Accumulated Depreciation	---	(262,807)	(53,124)	(315,931)
Net Fixed Assets	---	8,076	3,348,260	3,356,336
Total Assets	---	8,076	2,958,979	2,967,055
LIABILITIES AND FUND EQUITY				
Current Liabilities:				
Current Portion of Bonds Payable	---	---	---	---
Current Portion of Capital Leases Pay.	---	---	61,942	61,942
Accounts Payable	---	---	53,670	53,670
Claims Payable	---	---	---	---
Accrued Salaries and Benefits	---	---	2,656	2,656
Accrued Leave	---	---	---	---
Est. of Incurred but Unreported Claims	---	---	---	---
Other Accrued Liabilities	---	---	---	---
Interest Payable	---	---	---	---
Due to Other Funds	---	---	---	---
Due to County Governments	---	---	---	---
Deferred Revenue	---	---	---	---
Total Current Liabilities	---	---	118,268	118,268
Bonds Payable - Net of Current Portion	---	---	---	---
Capital Leases Pay.-Net of Cur. Portion	---	---	2,280,485	2,280,485
Deferred Revenue	---	---	---	---
Total Liabilities	---	---	2,398,753	2,398,753
Fund Equity:				
Contributed Capital	---	---	---	---
Retained Earnings - Reserved for Contingency	---	---	---	---
Unreserved	---	8,076	560,226	568,302
Total Retained Earnings	---	8,076	560,226	568,302
Total Fund Equity	---	8,076	560,226	568,302
Total Liabilities and Fund Equity	---	8,076	2,958,979	2,967,055

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

INTERNAL SERVICE FUNDS

EXHIBIT E-2
SUPPLEMENT
EOB

SEGMENTED EXECUTIVE OFFICE BUILDINGS
For the Fiscal Year Ended June 30, 1994

	EXECUTIVE OFFICE BUILDINGS						TOTAL
	(51-165) PARKWAY	(51-166) PARKWAY	(51-167) KENILWORTH			TOTAL	
			560805 OPERATIONS	560813 RENOVATION	560821 CONTINGENCY FUND		
Operating Revenues:							
Charges for Services	---	---	704,283	36,751	---	741,034	741,034
Claim Recoveries	---	---	---	---	---	---	---
Total Operating Revenues	---	---	704,283	36,751	---	741,034	741,034
Operating Expenses:							
Personal Services	---	---	95,830	---	---	95,830	95,830
Supplies and Materials	---	---	22,260	---	---	22,260	22,260
Contractual Services -	---	---	---	---	---	---	---
Montgomery County Self Insurance Fund, Net	---	---	---	---	---	---	---
Other	---	---	---	---	---	---	---
Claims Incurred	---	---	---	---	---	---	---
Insurance	---	---	---	---	---	---	---
Other Services and Charges	---	---	286,273	---	---	286,273	286,273
Depreciation	---	63,792	52,579	544	---	53,123	116,915
Total Operating Expenses	---	63,792	456,942	544	---	457,486	521,278
Operating Income (Loss)	---	(63,792)	247,341	36,207	---	283,548	219,756
Nonoperating Revenues (Expenses) -							
Gain (Loss) on Disposal of Fixed Assets	(403,694)	71,868	---	---	---	---	(331,826)
Interest Income	---	---	3,457	1,251	---	4,708	4,708
Interest Expense	---	---	(177,747)	(230)	---	(177,977)	(177,977)
Total Nonoperating Revenues (Expenses)	(403,694)	71,868	(174,290)	1,021	---	(173,269)	(505,095)
Net Income (Loss) Before Operating Transfers	(403,694)	8,076	73,051	37,228	---	110,279	(285,339)
Operating Transfers In (Out) -							
Intra-fund transfer	(193,944)	---	(70,000)	233,944	30,000	193,944	---
General Fund - Park Account	---	---	---	---	---	---	---
General Fund - Park Account	---	---	---	---	---	---	---
Total Operating Transfers	(193,944)	---	(70,000)	233,944	30,000	193,944	---
Net Income (Loss)	(597,638)	8,076	3,051	271,172	30,000	304,223	(285,339)
Retained Earnings, July 1	597,638	---	---	---	---	256,003	853,641
Retained Earnings, June 30	---	8,076	---	---	---	560,226	568,302

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

ADVANCE LAND ACQUISITION FUND - MONTGOMERY COUNTY
BALANCE SHEETS
JUNE 30, 1994

ASSETS	REVOLVING FUND	DEBT SERVICE FUND
Equity in Pooled Cash and Investments	1,819,362	0
Cash with Fiscal Agents	0	0
Interest Receivable	0	0
Land Held for Transfer	21,722,618	0
TOTAL	<u>23,541,980</u>	<u>0</u>

LIABILITIES AND FUND EQUITY

Accounts Payable	109,683	0
Investment in Land Held for Transfer	21,722,618	0
Fund Balance	1,709,679	0
TOTAL	<u>23,541,980</u>	<u>0</u>

NOTES:

	Original Issue	Outstanding at 6/30/94
1) Advance Land Acquisition Bonds 1971:	7,000,000	840,000
2) Advance Land Acquisition Bonds 1990:	5,000,000	4,400,000

2) Debt Service - FY 1994

	Amount
Principal	480,000
Interest	329,760
Fees	1,348

TOTAL 811,108

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

ADVANCE LAND ACQUISITION FUND - MONTGOMERY COUNTY

Page 1 of 2

SCHEDULE OF LAND HELD FOR TRANSFER FOR THE TWELVE MONTHS ENDED JUNE 30, 1994
AND INCEPTION TO JUNE 30, 1994
SCHEDULE 1

PARCEL/DESCRIPTION	PERIOD ENDED JUNE 30, 1994	INCEPTION TO JUNE 30, 1994	REIMBURSEMENTS TO DATE	LAND HELD FOR TRANSFER
STATE OF MARYLAND				
<u>Future Road Projects:</u>				
437 Land Co. #1-Rockville Facility	0	487,019	0	487,019
437 Land Co. #2-Rockville Facility	0	889,238	0	889,238
Armando - Intercounty Connector	1250	2,000	0	2,000
Avery/Flaherty - Capitol View Avenue	0	125,128	0	125,128
Baker - Intercounty Connector	0	31,621	0	31,621
Bonifant - Intercounty Connector	0	104,612	0	104,612
Briggs Chaney Associates - Intercounty Connector	0	2,751,276	0	2,751,276
Bryant - Intercounty Connector	0	405,163	0	405,163
Chevy Chase Mtge. - Falls Road Widening	0	184,807	0	184,807
Frye Property Ltd Partnership-ICC	792,000	792,000	0	792,000
Gerachis - Falls Road Widening	0	138,292	0	138,292
Gudelsky - Intercounty Connector	0	535,762	0	535,762
Gudelsky II - Intercounty Connector	0	2,516,077	0	2,516,077
Johns - Route 108 Widening	0	13,450	13,450	0
Kapiloff (2 parcels) - Intercounty Connector	0	1,954,191	0	1,954,191
Lanigan-Intercounty Connector	0	4,034,193	0	4,034,193
Latimer - Rockville Facility	0	178,826	0	178,826
Ligon-Intercounty Connector	2,700	2,700	0	2,700
Marlow-Intercounty Connector	894,695	894,695	0	894,695
Middlebrook Road Assoc. - Int. with I-270	0	72,916	72,916	0
Nees - Intercounty Connector	0	270,818	0	270,818
Sandy Spring Builders, Inc.	0	724,302	0	724,302
Seventy-S Associates - I-370 Int. with I-270	0	3,418,722	2,598,913	819,809
Trimble - Capitol View Avenue	0	92,163	0	92,163
Turner - Rockville Facility	0	1,145,300	0	1,145,300
Kay/Greenberg-Rockville Facility	0	947,056	0	947,056
Vrataric-Intercounty Connector	111,384	111,383	0	111,383
Willson - Intercounty Connector	1,250	2,000	0	2,000
SUBTOTAL	1,803,279	22,825,710	2,685,279	20,140,431
<u>Seneca Community</u>				
Alexander	0	31,741	0	31,741
Allnut	0	133,389	0	133,389
Bell	0	9,948	0	9,948
Bryan	0	49,802	0	49,802
Burnette	0	16,766	0	16,766
Charbot	0	21,843	0	21,843
Case	0	72,950	0	72,950
Connell	0	18,059	0	18,059
Conroy	0	56,390	0	56,390
Davis	0	18,112	0	18,112
Delphy	0	27,150	0	27,150
Dingle	0	93,662	0	93,662
Disney	0	10,790	0	10,790
Dull	0	6,684	0	6,684
Fink	0	94,259	0	94,259
Getz	0	11,637	0	11,637

(continued next page)

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SCHEDULE OF LAND HELD FOR TRANSFER FOR THE YEAR ENDED JUNE 30, 1994
AND INCEPTION TO JUNE 30, 1994
SCHEDULE 1

PAGE 2 OF 2

	YEAR ENDED JUNE 30, 1994	INCEPTION TO JUNE 30, 1994	REIMBURSEMENTS TO DATE	LAND HELD FOR TRANSFER
<u>Seneca Community (continued)</u>				
Gosnell	0	13,065	0	13,065
Howard	0	93,198	0	93,198
Hawk	0	56,308	0	56,308
Hill	0	38,438	0	38,438
Jamison	0	43,325	0	43,325
Johnson	0	7,737	0	7,737
Jones	0	27,259	0	27,259
Kadie	0	41,014	0	41,014
Long	0	4,123	0	4,123
Lowery	0	19,231	0	19,231
Lutz	0	55,963	0	55,963
Macones	0	85,308	0	85,308
McElfish	0	25,735	0	25,735
Mount	0	7,632	0	7,632
Myers	0	5,966	0	5,966
Newkirk	0	21,329	0	21,329
Ogg	0	4,924	0	4,924
Pierpoint	0	22,115	0	22,115
Sager	0	61,107	0	61,107
Savage	0	78,397	0	78,397
Stottlemeyer	0	54,410	0	54,410
Teepe	0	30,978	0	30,978
Troxell	0	21,522	0	21,522
Watson	0	46,599	0	46,599
Wease	0	13,439	0	13,439
Wood	0	12,092	0	12,092
SUBTOTAL	0	1,564,396	0	1,564,396
<u>Parkland to be Transferred</u>				
Gewirz - Potomac Palisades	(3,100)	0	0	0
Chase-North Germantown Special Park	1,650	1,650	0	1,650
Tunnell-North Germantown Special Park	2,250	2,250	0	2,250
Golladay - PBSVP (#4 - A.S. Lane)	0	457,278	457,278	0
Sanders - PBSVP (#4 - A.S. Lane)	0	82,432	82,432	0
Paint Branch LTD P/S- PBSVP (#4 A.S.Lane)	0	4,416,647	4,416,647	0
Marbly - PBSVP (#4 A.S. Lane)	0	1,750	0	1,750
Williams - PBSVP (#4 A.S. Lane)	0	147,043	147,043	0
SUBTOTAL	800	5,109,050	5,103,400	5,650
<u>Land Transferred</u>				
Boltz-Sligo Creek Stream Valley Park	0	148,193	148,193	0
Coplen-Rock Creek Stream Valley Park	0	72,349	72,349	0
Ray Construction Company - RCSVP #5	0	29,717	29,717	0
SUBTOTAL	0	250,259	250,259	0
Pre-Acquisition Costs	0	12,141	0	12,141
TOTAL - Land Held for Transfer	1,804,079	29,761,556	8,038,938	21,722,618

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

ADVANCE LAND ACQUISITION FUND - MONTGOMERY COUNTY

STATEMENT OF REVENUES, EXPENDITURES, TRANSFERS AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1994 AND INCEPTION TO JUNE 30, 1994

REVENUES	PERIOD ENDED JUNE 30, 1994		INCEPTION TO JUNE 30, 1994	
	REVOLVING FUND	DEBT SERVICE	REVOLVING FUND	DEBT SERVICE
Sale of Bonds	---	---	12,000,000	---
Bond Premiums	---	---	11,041	---
Property Taxes	---	847,168	---	14,107,851
Interest on Investments	87,291	---	8,008,340	---
Land Costs Repaid (Sch. 1)	---	---	8,038,938	---
Interest Repayments	---	---	2,100,030	---
Easements Granted	---	---	120,800	---
TOTAL REVENUES	87,291	847,168	30,279,149	14,107,851
EXPENDITURES				
Land (Schedule 1)	1,804,079	---	29,761,558	---
Bond Redemptions	---	480,000	---	6,760,000
Bond Interest	---	329,760	223,336	5,872,729
Fees	---	1,348	48,140	11,560
TOTAL EXPENDITURES	1,804,079	811,108	30,033,034	12,644,289
Excess of Revenues Over (Under) Expenditures	(1,716,788)	36,060	246,115	1,463,562
Interfund Transfers	36,060	(36,060)	1,567,083	(1,567,083)
Net Increase (Decrease) in Fund Balance	(1,680,728)	---	1,813,198	(103,521)
Fund Balance, July 1	3,390,407	---	---	---
Fund Balance, June 30	1,709,679	---	1,813,198	(103,521)

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

STATE RETIREMENT TRUST FUND

BALANCE SHEET
JUNE 30, 1994

EXHIBIT F-2, F-4
SUPPLEMENT
STATE RETIREMENT
TRUST FUND

ASSETS

EQUITY IN POOLED CASH AND INVESTMENTS

Total State Retirement	Montgomery County Share	Prince George's County Share
\$2,658,330	\$1,329,165	\$1,329,165

TOTAL ASSETS

\$2,658,330	\$1,329,165	\$1,329,165
-------------	-------------	-------------

LIABILITIES AND FUND BALANCES

LIABILITIES:

ACCOUNTS PAYABLE
DEPOSIT

\$44 0	\$22 0	\$22 0
-----------	-----------	-----------

TOTAL CURRENT LIABILITIES

44	22	22
----	----	----

FUND BALANCES:

UNRESERVED - DESIGNATED FOR
TRUST ACTIVITIES

2,658,286	1,329,143	1,329,143
-----------	-----------	-----------

TOTAL FUND BALANCES

2,658,286	1,329,143	1,329,143
-----------	-----------	-----------

TOTAL LIABILITIES AND FUND BALANCES

\$2,658,330	\$1,329,165	\$1,329,165
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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

STATE RETIREMENT TRUST FUND

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 1994

EXHIBIT F-3, F-5
SUPPLEMENT
STATE RETIREMENT
TRUST FUND

	Total State Retirement	Montgomery County Share	Prince George's County Share
REVENUES:			
INTEREST	\$88,829	\$44,415	\$44,414
MISCELLANEOUS	59,571	29,785	29,786
TOTAL REVENUES	148,400	74,200	74,200
EXPENDITURES:			
MISCELLANEOUS TRUST ACTIVITIES - OTHER	150,918	75,459	75,459
CAPITAL OUTLAY- LAND ACQUISITION AND DEVELOPMENT	0	0	0
TOTAL EXPENDITURES	150,918	75,459	75,459
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,518)	(1,259)	(1,259)
OTHER FINANCING SOURCES (USES): OPERATING TRANSFERS IN (OUT) - CAPITAL PROJECTS FUND	0	0	0
EXCESS OF REV. AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(2,518)	(1,259)	(1,259)
FUND BALANCES, JULY 1	2,660,803	1,330,402	1,330,402
FUND BALANCES, JUNE 30	\$2,658,285	\$1,329,143	\$1,329,143

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**THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
MONTGOMERY COUNTY**

OTHER EXPENDABLE TRUST FUND(72)
For the Year Ended June 30, 1994

EXHIBITS F-2, F-3
SUPPLEMENTS
OTHER EXPENDABLE
TRUST FUNDS
Page 1 of 2

620	621	622	623	624	625	626	627
General	Security Deposits	Seized Money	Shady Grove Employees	Needwood Employees	Parkside Employees	Park Police	Special Park Forum
493205	493601	494302	492512	492520	492538	492546	492553

BALANCE SHEET

ASSETS

CASH	\$67,242	\$22,108	\$40,998	\$0	\$0	\$7	\$55	\$0
ACCTS. RECEIVABLE	0	0	216	0	0	0	0	0
DEPOSITS	0	2,375	0	0	0	0	0	0
TOTAL ASSETS	\$67,242	\$24,483	\$41,214	\$0	\$0	\$7	\$55	\$0

LIABILITIES AND FUND BALANCES

ACCOUNTS PAYABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEFERRED REVENUE - SHORT TERM	0	0	0	0	0	0	0	0
DEPOSITS	0	9,171	0	0	0	0	0	0
TOTAL LIABILITIES	0	9,171	0	0	0	0	0	0
FUND BALANCE	67,242	15,312	41,214	0	0	7	55	0
TOTAL LIABILITIES AND FUND BALANCES	\$67,242	\$24,483	\$41,214	\$0	\$0	\$7	\$55	\$0

INCOME STATEMENT

REVENUES								
INTERGOVERNMENTAL- MONTGOMERY COUNTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CHARGES FOR SERVICES	0	0	0	0	0	0	0	0
INTEREST	1,702	534	945	0	0	0	1	0
MISCELLANEOUS	56,899	0	15,346	0	0	0	49	0
TOTAL REVENUES	58,601	534	16,291	0	0	0	50	0
EXPENDITURES	70,687	1,103	12,577	0	0	0	0	0
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(12,086)	(569)	3,714	0	0	0	50	0
FUND BALANCE - JULY 1	79,328	15,881	37,500	0	0	7	5	0
FUND BALANCE - JUNE 30	\$67,242	\$15,312	\$41,214	\$0	\$0	\$7	\$55	\$0

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
MONTGOMERY COUNTY

OTHER EXPENDABLE TRUST FUND(72)
For the Year Ended June 30, 1994

DEVELOPMENT AND IMPROVEMENT FUND
EXHIBITS F-2, F-3
SUPPLEMENTS
OTHER EXPENDABLE
TRUST FUNDS
Page 2 of 2

628	629	630	631	633	634	999	
Ocean Atl. Homes	Eliz. Turner Estate	Escrow Castle Prog.	Comm. Contributions	Grant ICC Study	DAP Automatn.	Other	Total
492561	492579	492587	494310	494328	494351	024703	

BALANCE SHEET

ASSETS

CASH	\$28,781	\$1,525,311	\$4,942	\$0	\$239,995	\$224,278	\$0	\$2,153,718
ACCTS. RECEIVABLE	0	0	0	0	0	0	0	216
DEPOSITS	0	0	0	0	0	0	0	2,375
TOTAL ASSETS	\$28,781	\$1,525,311	\$4,942	\$0	\$239,995	\$224,278	\$0	\$2,156,309

LIABILITIES AND FUND BALANCES

ACCOUNTS PAYABLE	\$0	\$0	\$0	\$0	\$13	\$771	\$0	\$784
DEFERRED REVENUE - SHORT TERM	0	0	0	0	232,027 *	0	0	232,027
DEPOSITS	20,262	0	0	0	0	57,675	0	87,109
TOTAL LIABILITIES	20,262	0	0	0	232,040	58,446	0	319,920
FUND BALANCE	8,519	1,525,311	4,942	0	7,955	165,832	0	1,836,389
TOTAL LIABILITIES AND FUND BALANCES	\$28,781	\$1,525,311	\$4,942	\$0	\$239,995	\$224,278	\$0	\$2,156,309

INCOME STATEMENT

REVENUES								
INTERGOVERNMENTAL- MONTGOMERY COUNTY	\$0	\$0	\$0	\$0	(\$62,027)*	\$0	\$0	(\$62,027)
CHARGES FOR SERVICES	0	0	0	0	0	163,228	0	163,228
INTEREST	661	47,868	155	0	5,492	2,604	0	59,961
MISCELLANEOUS	0	1,936	0	0	0	0	0	74,230
TOTAL REVENUES	661	49,804	155	0	(\$6,535)	165,832	0	235,392
EXPENDITURES	0	0	0	0	92,243	0	0	176,610
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	661	49,804	155	0	(148,778)	165,832	0	58,782
FUND BALANCE - JULY 1	7,858	1,475,507	4,787	0	156,733	0	0	1,777,607
FUND BALANCE - JUNE 30	\$8,519	\$1,525,311	\$4,942	\$0	\$7,955	\$165,832	\$0	\$1,836,389

* Includes Deferred Revenue of \$154,800 from FY 93

**THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
ADVANCE LAND ACQUISITION FUND- PRINCE GEORGE'S COUNTY
BALANCE SHEETS AS OF JUNE 30, 1994**

**EXHIBIT F-4
SUPPLEMENT
ALA**

ASSETS	REVOLVING FUND	DEBT SERVICE FUND
Equity in Pooled Cash and Investments	\$5,954,067	---
Cash with Fiscal Agents	5,303,738	---
Due from Other Governments	14,646	---
Advances to Enterprise Funds	1,734,875	---
Land Held for Transfer	7,663,480	---
TOTAL	<u><u>\$20,670,806</u></u>	<u><u>---</u></u>

LIABILITIES AND FUND EQUITY

Matured Bonds and Interest Payable	\$2,601	---
Investment in Land Held for Transfer	9,398,355	---
Fund Balance	11,269,850	---
TOTAL	<u><u>\$20,670,806</u></u>	<u><u>---</u></u>

Notes:

	Original Issue	Outstanding 6/30/94
1) Advanced Land Acquisition Bonds		
1970	\$3,270,000	\$310,000
1972	2,200,000	270,000
1990	5,000,000	4,400,000
Total	<u><u>\$10,470,000</u></u>	<u><u>\$4,980,000</u></u>

2) Debt Service FY94:	Amount
Principal	\$445,000
Interest	329,135
Fees	6,729
Total	<u><u>\$780,864</u></u>

3) Advances to Enterprise Funds:	
Enterprise Golf Course Land	\$351,262
College Park Airport Land	1,383,613
Total	<u><u>\$1,734,875</u></u>

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
ADVANCE LAND ACQUISITION FUND - PRINCE GEORGE'S COUNTY
SCHEDULE OF LAND HELD FOR TRANSFER
 June 30, 1994

EXHIBIT F-4
 SUPPLEMENT
 ALA

Page 1 of 2

EXPENDITURES

Schedule 2

PARCEL/DESCRIPTION	FY 1994	INCEPTION TO JUNE 30, 1994	REIMBURSEMENTS TO DATE	LAND HELD FOR TRANSFER
Commission:				
Oakcrest Community Center	---	661,567	---	661,567
Enterprise Golf Course	---	1,646,552	195,786	1,450,766
Distasio - White Property	---	41,533	---	41,533
Murray - College Park Airport	---	1,504,770	---	1,504,770
State Highway Administration	---	3,391	---	3,391
Publick Playhouse	---	190,595	---	190,595
Peace Cross Median	---	68,008	---	68,008
Sandy Hill Landfill Site	---	829,496	829,496	---
Sandy Hill Access - Hudson	---	2,699	---	2,699
Sandy Hill Buffer - Bradshaw	---	131,241	---	131,241
Parkinson - Landfill Expansion	---	2,300	---	2,300
Mitchell - Landfill Expansion	---	800	---	800
Oxon Hill Manor	---	595,386	---	595,386
Braun - Woodmore Road	---	134,941	---	134,941
Buck Property - CAB	---	163,243	---	163,243
Lottsford Vista Road	---	1,902	---	1,902
Slaby - SHA	---	215,380	---	215,380
Aquino-Surratts House Parking	---	136,732	---	136,732
Drumsheugh - Library/Park	---	1,765,085	---	1,765,085
Peyser - Archar N/H Park	---	68,785	---	68,785
SUBTOTAL	---	\$8,164,406	\$1,025,282	\$7,139,124
County:				
Colevas - SHA	---	532,007	532,007	---
Glenn Dale Hospital	2,500	3,465	---	3,465
Perlmutter - Fire Station	---	19,647	---	19,647
Pointer Ridge/Stockett - Route 301	---	677,575	---	677,575
Warren - Fire Station	---	6,941	6,941	---
Maryland National Bank - CAB	---	256,183	---	256,183
Suburban Trust Co. - CAB	---	102,908	---	102,908
Hammitt - CAB	---	1,150	---	1,150
Casey Corner - Allentown Road	---	1,250	---	1,250
Carter - Cafritz	---	3,000	---	3,000
Buckson	---	592	---	592
Farmington Road	---	50,764	---	50,764
Suburban MD. Investment-Allentown Rd. Relocated	---	20,327	---	20,327
BFD/Ciardullo-Brooks Road Extended	---	105,152	---	105,152
SUBTOTAL	2,500	1,780,961	538,948	1,242,013

(continued next page)

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ADVANCE LAND ACQUISITION FUND - PRINCE GEORGE'S COUNTY
SCHEDULE OF LAND HELD FOR TRANSFER
 Schedule 2

EXHIBIT F-4
 SUPPLEMENT
 ALA
 Page 2 of 2

PARCEL/DESCRIPTION	FY 1994	INCEPTION TO JUNE 30, 1994	REIMBURSEMENTS TO DATE	LAND HELD FOR TRANSFER
Property Reimbursed:				
Shatenstein - Country Club	---	\$489,569	\$489,569	---
Olson - Beltsville Library	---	82,600	82,600	---
Contee S & G - Hospital	---	417,127	417,127	---
Shiloh Church - Public Works	---	7,206	7,206	---
Prince George's Country Club	---	1,211,250	1,211,250	---
Beard - CAB	---	206,874	206,874	---
Buck - Expansion of CAB	---	63,952	63,952	---
Haas - Brown Station	---	303,688	303,688	---
Castle - Brown Station	---	234,279	234,279	---
Lillard - Brown Station	---	274,909	274,909	---
P.G. Boys Club - Central Avenue	---	126,840	126,840	---
SUBTOTAL	---	3,418,294	3,418,294	---
Municipalities:				
Northside Baptist - College Park	---	64,225	---	64,225
State:				
Intercounty Connector - Malin	---	11,625	---	11,625
Intercounty Connector - Roberts	---	814,718	---	814,718
SUBTOTAL	---	826,343	---	826,343
Property Declared Surplus:				
Picone	---	79,704	68,102	11,602
Procopio	---	145,401	145,401	---
Dubrul	---	53,544	53,544	---
Cerrito	---	44,889	---	44,889
SUBTOTAL	---	323,538	267,047	56,491
Pre-Acquisition Costs				
Addition - Peace Cross Median Strip	1,700	1,700	---	1,700
Darnall's Chance - Buckson Partnership	7,500	7,500	---	7,500
Brady Property - Landover Hills	4,175	4,175	---	4,175
PG Plaza Metro Parking	8,500	8,500	---	8,500
SUBTOTAL	21,875	70,779	620	70,159
Land Held for Transfer	\$24,375	\$14,648,546	\$5,250,191	9,398,355
Unrecovered Cost of Land Capitalized in Enterprise Funds (Note 3 of Balance Sheet)				(1,734,875)
TOTAL				\$7,663,480

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

ADVANCE LAND ACQUISITION FUND - PRINCE GEORGE'S COUNTY

EXHIBIT F-5
SUPPLEMENT
ALA

STATEMENT OF REVENUE, EXPENDITURES, TRANSFERS AND CHANGES IN FUND BALANCES
FOR THE 12 MONTHS ENDED JUNE 30, 1994 AND INCEPTION TO JUNE 30, 1994

	FY 1994		INCEPTION TO JUNE 30, 1994	
	REVOLVING FUND	DEBT SERVICE	REVOLVING FUND	DEBT SERVICE
REVENUE				
Sale of Bonds	—	—	\$10,470,000	—
Bond Premiums	—	—	18,121	—
Property Taxes	—	977,901	—	12,317,135
Grant Proceeds (Sch. 1)	—	—	1,510,081	—
Interest on Investments	343,884	—	6,196,722	12,147
Land Costs Repaid (Sch. 1)	6,941	—	5,249,571	—
Interest Repayments (Sch. 1)	77,366	—	963,162	—
Loss on Land Exchanges	—	—	(45,401)	—
Gain on Land Exchanges	—	—	218,454	—
TOTAL	428,191	977,901	24,580,710	12,329,282
EXPENDITURES				
Bond Redemptions	—	445,000	—	5,490,000
Bond Interest	—	329,135	—	5,441,070
Land (Schedule 2)	24,375	—	14,648,546	—
Fees	—	6,729	33,966	26,560
TOTAL	24,375	780,864	14,682,512	10,957,630
Excess Of Revenues Over (Under) Expenditures	403,816	197,037	9,898,198	1,371,652
Interfund Transfers	197,037	(197,037)	1,371,652	(1,371,652)
Net Increase (Decrease) in Fund Balance	600,853	—	11,269,850	—
Fund Balance, July 1	10,668,997	—	—	—
Fund Balance, June 30	<u>\$11,269,850</u>	<u>—</u>	<u>\$11,269,850</u>	<u>—</u>

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
ADVANCE LAND ACQUISITION FUND - PRINCE GEORGE'S COUNTY
SCHEDULE OF GRANT PROCEEDS AND REIMBURSEMENTS
INCEPTION TO JUNE 30, 1994

EXHIBIT F-5
SUPPLEMENT
ALA

Schedule 1

GRANT REVENUE

PARCEL	FY 1994	INCEPTION TO JUNE 30, 1994
Oakcrest Community Center	---	\$493,654
College Park Airport - Murray	---	\$440,873
Enterprise Golf Course	---	\$508,087
P.G. Boys Club - Braun	---	\$67,467
TOTAL	---	\$1,510,081

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PARCEL	FY 1994		INCEPTION TO JUNE 30, 1994		TOTAL
	LAND COSTS	INTEREST	LAND COSTS	INTEREST	
Colevas - SHA	---	\$69,661	\$532,007	\$228,703	\$760,710
Warren - Fire Station	\$6,941	\$7,705	\$6,941	\$7,705	\$14,646
Olson, Beltsville Library	---	---	82,600	---	82,600
Haas, Brown Station	---	---	303,688	38,418	342,106
White Farm	---	---	15,786	---	15,786
White Farm	---	---	180,000	---	180,000
Dubrul - Surplus	---	---	53,544	---	53,544
Picone Property - Surplus	---	---	68,102	---	68,102
Shiloh Church Property, Seabrook	---	---	7,206	1,373	8,579
Procopio - Surplus	---	---	145,401	---	145,401
Sandy Hill Landfill	---	---	829,496	423,245	1,252,741
Beard Property (CAB) Upper Marlboro	---	---	206,874	6,971	213,845
Castle - Brown Station	---	---	234,279	9,974	244,253
Lillard - Brown Station	---	---	274,909	12,065	286,974
Buck Property (CAB)	---	---	63,952	2,545	66,497
Shatenstein - PG Country Club	---	---	489,569	34,413	523,982
PG Country Club	---	---	1,211,250	159,303	1,370,553
Contee S & G - Laurel	---	---	417,127	38,447	455,574
P.G. Boys Club - Central Ave.-Surplus	---	---	126,840	---	126,840
TOTAL	\$6,941	\$77,366	\$5,249,571	\$963,162	\$6,212,733

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

PRINCE GEORGE'S COUNTY

PUBLIC CONTRIBUTIONS EXPENDABLE TRUST FUND

COMBINING BALANCE SHEET
JUNE 30, 1994

EXHIBIT F-4
SUPPLEMENT
PUBLIC
CONTRIBUTIONS

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ASSETS

EQUITY IN POOLED CASH AND INVESTMENTS

TOTAL CURRENT ASSETS

RESTRICTED ASSETS -

OTHER

TOTAL ASSETS

LIABILITIES AND FUND BALANCES

LIABILITIES:

ACCOUNTS PAYABLE

DEPOSIT

TOTAL CURRENT LIABILITIES

FUND BALANCES:

UNRESERVED - DESIGNATED FOR

TRUST ACTIVITIES

TOTAL FUND BALANCES

TOTAL LIABILITIES AND FUND BALANCES

	61 Public Contributions	62 Other Expendable	63 Community Projects	TOTALS	
				JUNE 30, 1994	JUNE 30, 1993
EQUITY IN POOLED CASH AND INVESTMENTS	\$185,030	\$1,567,871	\$1,320,815	\$3,073,716	\$2,179,176
TOTAL CURRENT ASSETS	185,030	1,567,871	1,320,815	3,073,716	2,179,176
RESTRICTED ASSETS - OTHER	0	379,600	0	379,600	367,898
TOTAL ASSETS	\$185,030	\$1,947,471	\$1,320,815	\$3,453,316	\$2,547,074
LIABILITIES:					
ACCOUNTS PAYABLE	\$0	\$15,619	\$21	\$15,641	\$21,762
DEPOSIT	0	993,120	0	993,120	578,695
TOTAL CURRENT LIABILITIES	0	1,008,739	21	1,008,761	600,457
FUND BALANCES:					
UNRESERVED - DESIGNATED FOR TRUST ACTIVITIES	185,030	938,731	1,320,794	2,444,555	1,946,617
TOTAL FUND BALANCES	185,030	938,731	1,320,794	2,444,555	1,946,617
TOTAL LIABILITIES AND FUND BALANCES	\$185,030	\$1,947,471	\$1,320,815	\$3,453,316	\$2,547,074

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

PRINCE GEORGE'S COUNTY

PUBLIC CONTRIBUTIONS EXPENDABLE TRUST FUNDS (61)

COMBINING BALANCE SHEET
JUNE 30, 1994

EXHIBIT F-4
SUPPLEMENT
PUBLIC
CONTRIBUTIONS
FUND 61

	520	521	522	523	524	525	526	527	528	999	TOTALS	
	Parks and Recreation Foundation	Publick Playhouse	Memorial Bicycle	Memorial Tree Planting	Park Projects	Public Gardens	Watkins Carousel	General Contributions	Airport Museum Contributions	Beginning Balance	JUNE 30,	JUNE 30,
	594101	591305	591503	591602	591701	591909	592105	593905	594002		1994	1993
ASSETS												
EQUITY IN POOLED CASH AND INVESTMENTS	\$2,899	\$2,222	\$1,555	\$5,074	\$140,651	\$5,001	\$10,046	\$9,499	\$7,730	\$353	\$185,030	\$174,593
TOTAL ASSETS	\$2,899	\$2,222	\$1,555	\$5,074	\$140,651	\$5,001	\$10,046	\$9,499	\$7,730	\$353	\$185,030	\$174,593
LIABILITIES AND FUND BALANCES												
LIABILITIES:												
ACCOUNTS PAYABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPOSIT	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT LIABILITIES	0	0	0	0	0	0	0	0	0	0	0	0
FUND BALANCES:												
UNRESERVED - DESIGNATED FOR TRUST ACTIVITIES	2,899	2,222	1,555	5,074	140,651	5,001	10,046	9,499	7,730	353	185,030	174,593
TOTAL FUND BALANCES	2,899	2,222	1,555	5,074	140,651	5,001	10,046	9,499	7,730	353	185,030	174,593
TOTAL LIABILITIES AND FUND BALANCE	\$2,899	\$2,222	\$1,555	\$5,074	\$140,651	\$5,001	\$10,046	\$9,499	\$7,730	\$353	\$185,030	\$174,593

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

PRINCE GEORGE'S COUNTY

OTHER EXPENDABLE TRUST FUNDS (62)

COMBINING BALANCE SHEET
JUNE 30, 1994

SUPPLEMENT F-4
OTHER EXPENDABLE
TRUST FUND 62
Page 1 of 3

999	540	541	542	543	544	545	546	547	548	549	550	552
Special Activities - General	Festival of Lights	Special Activities - Other	Seized Money Escrow	Randall Trust	Employees, N. Area	Employees, Central Area	Employees, S. Area	Employees, Park Police	Employees, Parks	Employees, Parkway	Employees, M&D	GFOAWMA
014704	593103	593111	594309	594507	592501	592709	592808	592907	593004	594606	593202	594804

ASSETS

EQUITY IN POOLED CASH AND INVESTMENTS	\$601	\$128,152	\$6,607	\$48,328	(\$323)	\$1,877	\$3,688	\$4,853	\$2,858	\$33,336	\$962	\$790	\$4,622
TOTAL CURRENT ASSETS	601	128,152	6,607	48,328	(323)	1,877	3,688	4,853	2,858	33,336	962	790	4,622
RESTRICTED ASSETS - OTHER	0	0	0	0	379,600	0	0	0	0	0	0	0	0
TOTAL ASSETS	\$601	\$128,152	\$6,607	\$48,328	\$379,277	\$1,877	\$3,688	\$4,853	\$2,858	\$33,336	\$962	\$790	\$4,622

LIABILITIES AND FUND BALANCES

LIABILITIES:													
ACCOUNTS PAYABLE	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$231	\$5,238	\$0	\$0	\$0
DEPOSIT	0	0	1,568	0	0	0	0	0	0	0	0	0	1,000
TOTAL CURRENT LIABILITIES	14	0	1,568	0	0	0	0	0	231	5,238	0	0	1,000
FUND BALANCES:													
UNRESERVED - DESIGNATED FOR TRUST ACTIVITIES	587	128,152	5,039	48,328	379,276	1,877	3,688	4,853	2,627	28,098	962	790	3,622
TOTAL FUND BALANCES	587	128,152	5,039	48,328	379,276	1,877	3,688	4,853	2,627	28,098	962	790	3,622
TOTAL LIABILITIES AND FUND BALANCE	\$601	\$128,152	\$6,607	\$48,328	\$379,276	\$1,877	\$3,688	\$4,853	\$2,858	\$33,336	\$962	\$790	\$4,622

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

PRINCE GEORGE'S COUNTY

OTHER EXPENDABLE TRUST FUNDS (62)

COMBINING BALANCE SHEET
JUNE 30, 1994

SUPPLEMENT F-4
OTHER EXPENDABLE
TRUST FUND 62
Page 2 of 3

554	555	556	557	558	559	560	561	562	563	565	566
Yorkshire Knolls Escrow	Silverbrook Subdiv. RFA	Ramblewood Subdiv. Escrow	Largo Town Center	Colony Square Subd Escrow	Highbridge Subd.Escrow Stage 2	Highbridge Subd.Escrow Stage 1	Highbridge Park Area Escrow	Highbridge Fitness Trail Escrow	Lucente's & Largo TRUSTS	Protection of Belt Woods	Cheltenham Wds Addn. Escrow
594408	594416	595108	595207	595124	595132	595140	595157	595165	595306	595181	595322

ASSETS

EQUITY IN POOLED CASH AND INVESTMENTS	\$5,590	\$18	\$0	\$2,469	\$814	\$54,622	\$65,357	\$204	\$13,083	\$544,949	\$5,187	\$0
TOTAL CURRENT ASSETS	5,590	18	0	2,469	814	54,622	65,357	204	13,083	544,949	5,187	0
RESTRICTED ASSETS - OTHER	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ASSETS	\$5,590	\$18	\$0	\$2,469	\$814	\$54,622	\$65,357	\$204	\$13,083	\$544,949	\$5,187	\$0

LIABILITIES AND FUND BALANCES

LIABILITIES:												
ACCOUNTS PAYABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPOSIT	5,000	0	(4,001)	0	0	50,000	60,000	0	12,000	534,300	5,000	0
TOTAL CURRENT LIABILITIES	5,000	0	(4,001)	0	0	50,000	60,000	0	12,000	534,300	5,000	0
FUND BALANCES:												
UNRESERVED - DESIGNATED FOR TRUST ACTIVITIES	590	18	4,001	2,469	814	4,622	5,357	204	1,083	10,649	187	0
TOTAL FUND BALANCES	590	18	4,001	2,469	814	4,622	5,357	204	1,083	10,649	187	0
TOTAL LIABILITIES AND FUND BALANCE	\$5,590	\$18	\$0	\$2,469	\$814	\$54,622	\$65,357	\$204	\$13,083	\$544,949	\$5,187	\$0

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

PRINCE GEORGE'S COUNTY

OTHER EXPENDABLE TRUST FUNDS (62)

COMBINING BALANCE SHEET
JUNE 30, 1994

SUPPLEMENT F-4
OTHER EXPENDABLE
TRUST FUND 62
Page 3 of 3

.567	568	570	571	572	573	574	575	576	577	TOTALS	
Employee's Fund Finance Dept	Wood Crest Subdiv Escrow	Taubman Co Travel Demand	Taubman Co Contee Road	Rosedale Estates Escrow	Capital View Escrow	GIS Program	Employees, County Wide	Wetland Mitigation	Wellington Homes	JUNE 30, 1994	JUNE 30, 1993
595330	595348	595371	595389	595173	595199	595215	595397	595405	595223	1994	1993

ASSETS

EQUITY IN POOLED CASH AND INVESTMENTS	(\$982)	\$41,494	\$24,279	\$92,280	\$531	\$2,727	\$290,609	\$290	\$5,060	\$182,941	\$1,567,871	\$780,954
TOTAL CURRENT ASSETS	(982)	41,494	24,279	92,280	531	2,727	290,609	290	5,060	182,941	1,567,871	780,954
RESTRICTED ASSETS - OTHER	0	0	0	0	0	0	0	0	0	0	379,600	367,898
TOTAL ASSETS	(\$982)	\$41,494	\$24,279	\$92,280	\$531	\$2,727	\$290,609	\$290	\$5,060	\$182,941	\$1,947,471	\$1,148,852

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LIABILITIES AND FUND BALANCES

LIABILITIES:												
ACCOUNTS PAYABLE	\$78	\$0	\$0	\$10,058	\$0	\$0	\$0	\$0	\$0	\$0	\$15,619	\$21,762
DEPOSIT	0	40,000	23,010	79,473	0	0	0	0	5,000	180,770	993,120	578,695
TOTAL CURRENT LIABILITIES	78	40,000	23,010	89,531	0	0	0	0	5,000	180,770	1,008,739	600,457
FUND BALANCES:												
UNRESERVED - DESIGNATED FOR TRUST ACTIVITIES	(1,060)	1,494	1,269	2,749	531	2,727	290,609	290	60	2,171	938,732	548,396
TOTAL FUND BALANCES	(1,060)	1,494	1,269	2,749	531	2,727	290,609	290	60	2,171	938,732	548,396
TOTAL LIABILITIES AND FUND BALANCE	(\$982)	\$41,494	\$24,279	\$92,280	\$531	\$2,727	\$290,609	\$290	\$5,060	\$182,941	\$1,947,471	\$1,148,852

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

PRINCE GEORGE'S COUNTY

PUBLIC CONTRIBUTIONS EXPENDABLE TRUST FUND

EXHIBIT F-5
SUPPLEMENT
PUBLIC
CONTRIBUTIONS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 1994

	61 Public Contributions	62 Other Expendable	63 Community Projects	TOTALS	
				YEAR ENDED	
				JUNE 30, 1994	JUNE 30, 1993
REVENUES:					
INTERGOVERNMENTAL REVENUE					
PG COUNTY	\$0	\$237,160	\$0	\$237,160	\$0
WSSC	0	50,000	0	50,000	0
SALES	0	4,515	0	4,515	4,937
RECREATION/USER FEES	0	162	0	162	1,183
CONCESSION	0	5,721	0	5,721	3,514
INTEREST	6,487	53,664	38,958	99,109	111,693
MISCELLANEOUS	5,390	114,842	108,208	228,440	222,957
TOTAL REVENUES	11,877	466,064	147,166	625,107	344,284
EXPENDITURES:					
CURRENT:					
MISCELLANEOUS TRUST ACTIVITIES -OTHER	1,440	75,729	0	77,169	108,649
CAPITAL OUTLAY- LAND ACQUISITION AND DEVELOPMENT	0	0	0	0	0
TOTAL EXPENDITURES	1,440	75,729	0	77,169	108,649
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	10,437	390,335	147,166	547,938	235,635
OTHER FINANCING SOURCES (USES):					
OPERATING TRANSFERS IN (OUT) - CAPITAL PROJECTS FUND	0	0	(50,000)	(50,000)	(724,340)
EXCESS OF REV. AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	10,437	390,335	97,166	497,938	(488,705)
FUND BALANCES, JULY 1	174,593	548,396	1,223,628	1,946,617	2,435,322
FUND BALANCES, JUNE 30	\$185,030	\$938,731	\$1,320,794	\$2,444,555	\$1,946,617

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

PRINCE GEORGE'S COUNTY

PUBLIC CONTRIBUTIONS EXPENDABLE TRUST FUNDS (61)

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 1993

EXHIBIT F-5
SUPPLEMENT
PUBLIC
CONTRIBUTIONS
FUND 81

	520	521	522	523	524	525	526	527	528	999	TOTALS	
	Parks and Recreation Foundation	Publick Playhouse	Memorial Bicycle	Memorial Tree Planting	Park Projects	Public Gardens	Watkins Carousel	General Contributions	Airport Museum Contributions	Beginning Balance	YEAR ENDED	
	594101	591305	591503	591602	591701	591909	592105	593905	594002		JUNE 30, 1994	JUNE 30, 1993
REVENUES:												
INTEREST	\$104	\$79	\$55	\$199	\$4,996	\$177	\$356	\$337	\$185	\$0	\$6,487	\$5,996
RECREATION/USER FEES	0	0	0	0	0	0	0	0	0	0	0	847
CONTRIBUTIONS	0	0	30	360	0	0	0	0	5,000	0	5,390	3,150
TOTAL REVENUES	104	79	85	559	4,996	177	356	337	5,185	0	11,877	9,993
EXPENDITURES:												
CURRENT:												
MISCELLANEOUS TRUST ACTIVITIES - OTHER	0	0	0	1,440	0	0	0	0	0	0	1,440	355
CAPITAL OUTLAY- LAND ACQUISITION AND DEVELOPMENT	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	1,440	0	0	0	0	0	0	1,440	355
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	104	79	85	(881)	4,996	177	356	337	5,185	0	10,437	9,638
OTHER FINANCING SOURCES (USES): OPERATING TRANSFERS IN (OUT) - CAPITAL PROJECTS FUND	0	0	0	0	0	0	0	0	0	0	0	0
EXCESS OF REV. AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	104	79	85	(881)	4,996	177	356	337	5,185	0	10,437	9,638
FUND BALANCES, JULY 1	2,794	2,143	1,470	5,956	135,656	4,823	9,690	9,163	2,545	353	174,593	164,955
FUND BALANCES, JUNE 30	\$2,898	\$2,222	\$1,555	\$5,075	\$140,652	\$5,000	\$10,046	\$9,500	\$7,730	\$353	\$185,030	\$174,593

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

PRINCE GEORGE'S COUNTY

OTHER EXPENDABLE TRUST FUNDS (62)

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 1994

EXHIBIT F-5
OTHER EXPENDABLE
TRUST FUND 62
Page 1 of 3

	540 557,999	541 Special Activities- General	542 Seized Money Escrow	543 Randall Trust	544 Employees, Northern Area	545 Employees, Central Area	546 Employees, Southern Area	547 Employees, Park Police	548 Employees, Parks	549 Employees, EOB	550 Employees, M & D	552 GFOAWMA
REVENUES:												
INTERGOVERNMENTAL REVENUE												
PG COUNTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WSSC	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST	2,623	155	920	25,146	14	85	106	60	747	13	37	143
SALES	0	0	0	0	0	0	1,236	0	3,279	0	0	0
RECREATION/USER FEES	0	0	0	0	162	0	0	0	0	0	0	0
RENTAL/CONCESSIONS	0	0	0	0	816	1,670	635	1,356	186	1,059	0	0
MISCELLANEOUS	44,534	0	26,322	0	2,509	255	37	66	24,080	796	821	0
TOTAL REVENUES	47,157	155	27,242	25,146	3,500	2,010	2,013	1,482	28,292	1,868	859	143
EXPENDITURES:												
CURRENT:												
MISCELLANEOUS TRUST ACTIVITIES - OTHER	6,732	0	8,140	13,446	886	1,824	884	1,084	23,407	700	572	0
CAPITAL OUTLAY- LAND ACQUISITION AND DEVELOPMENT	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	6,732	0	8,140	13,446	886	1,824	884	1,084	23,407	700	572	0
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	40,425	155	19,102	11,700	2,614	186	1,129	398	4,885	1,168	287	143
EXCESS OF REV. AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	40,425	155	19,102	11,700	2,614	186	1,129	398	4,885	1,168	287	143
FUND BALANCES, JULY 1	90,784	4,884	29,226	367,575	(737)	3,501	3,724	2,229	23,211	(205)	505	3,479
FUND BALANCES, JUNE 30	\$131,209	\$5,039	\$48,328	\$379,275	\$1,877	\$3,687	\$4,853	\$2,627	\$28,096	\$963	\$792	\$3,622

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

PRINCE GEORGE'S COUNTY

OTHER EXPENDABLE TRUST FUNDS (62)

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 1994

EXHIBIT F-5
OTHER EXPENDABLE
TRUST FUND 62
Page 2 of 3

	554	555	556	558	559	560	561	562	563	565	566	567
	Yorkshire Knolls Escrow	Silverbrook Subdiv. RFA	Ramblewood Subdiv. Escrow	Colony Square Subd Escrow	Highbridge Subd. Escro Stage 2	Highbridge Subd. Escro Stage 1	Highbridge Park Area Escrow	Highbridge Fitness Trail Escrow	Other Expendable Trusts	Protection of Belt Woods	Cheltenham Woods Add. Escrow	Employees' Fund Finance Dept
	594408	594416	595108	595124	595132	595140	595157	595165	595306	595181	595322	595330
REVENUES:												
INTERGOVERNMENTAL REVENUE												
PG COUNTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WSSC	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST	131	0	0	0	1,716	2,052	204	410	8,090	122	0	0
SALES	0	0	0	0	0	0	0	0	0	0	0	0
RECREATION/USER FEES	0	0	0	0	0	0	0	0	0	0	0	0
RENTAL/CONCESSIONS	0	0	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0	2,996
TOTAL REVENUES	131	0	0	0	1,716	2,052	204	410	8,090	122	0	2,996
EXPENDITURES:												
CURRENT:												
MISCELLANEOUS TRUST ACTIVITIES - OTHER	0	0	0	0	0	0	1,695	0	0	0	149	4,068
CAPITAL OUTLAY- LAND ACQUISITION AND DEVELOPMENT	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	0	0	1,695	0	0	0	149	4,068
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	131	0	0	0	1,716	2,052	(1,491)	410	8,090	122	(149)	(1,072)
EXCESS OF REV. AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	131	0	0	0	1,716	2,052	(1,491)	410	8,090	122	(149)	(1,072)
FUND BALANCES, JULY 1	459	17	4,001	814	2,906	3,305	1,695	673	2,559	65	150	13
FUND BALANCES, JUNE 30	\$590	\$17	\$4,001	\$814	\$4,622	\$5,357	\$204	\$1,083	\$10,649	\$187	\$1	(\$1,059)

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

PRINCE GEORGE'S COUNTY

OTHER EXPENDABLE TRUST FUNDS (62)

EXHIBIT F-5
OTHER EXPENDABLE
TRUST FUND 62
Page 3 of 3

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 1994

	568	569	570	571	572	573	574	575	576	577	TOTALS	
	Wood Crest Subdiv. Escrow	Park Law Enforcement Association	Taubman Co Travel Demand	Taubman Co Contee Road	Rosedale Estates Escrow	Capital View Escrow	GIS Program	Employees' Fund County Wide	Wetland Mitigation	Wellington Homes	YEAR ENDED	
											JUNE 30,	JUNE 30,
	595348	595363	595371	595389	595173	595199	595215	595397	595405	595223	1994	1993
REVENUES:												
INTERGOVERNMENTAL REVENUE												
PG COUNTY	\$0	\$0	\$0	\$0	\$0	\$0	\$237,160	\$0	\$0	\$0	\$237,160	\$0
WSSC	0	0	0	0	0	0	50,000	0	0	0	50,000	0
INTEREST	973	0	759	1,889	258	1,326	3,448	3	60	2,171	53,664	46,926
SALES	0	0	0	0	0	0	0	0	0	0	4,515	4,937
RECREATION/USER FEES	0	0	0	0	0	0	0	0	0	0	162	336
RENTAL/CONCESSIONS	0	0	0	0	0	0	0	0	0	0	5,721	3,514
MISCELLANEOUS	0	12,141	0	0	0	0	0	286	0	0	114,842	81,099
TOTAL REVENUES	973	12,141	759	1,889	258	1,326	290,609	290	60	2,171	466,064	136,811
EXPENDITURES:												
CURRENT:												
MISCELLANEOUS TRUST ACTIVITIES - OTHER	0	12,142	0	0	0	0	0	0	0	0	75,729	108,294
CAPITAL OUTLAY- LAND ACQUISITION AND DEVELOPMENT	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	0	12,142	0	0	0	0	0	0	0	0	75,729	108,294
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	973	(1)	759	1,889	258	1,326	290,609	290	60	2,171	390,335	28,517
EXCESS OF REV. AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	973	(1)	759	1,889	258	1,326	290,609	290	60	2,171	390,335	28,517
FUND BALANCES, JULY 1	521	0	510	860	273	1,401	0	0	0	0	548,396	519,879
FUND BALANCES, JUNE 30	\$1,494	(\$1)	\$1,269	\$2,749	\$531	\$2,727	\$290,609	\$290	\$60	\$2,171	\$938,731	\$548,396

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

PRINCE GEORGE'S COUNTY

HISTORIC SITES EXPENDABLE TRUST FUNDS (65)

EXHIBIT F-4
SUPPLEMENT
HISTORIC SITES
FUND 65

COMBINING BALANCE SHEET

JUNE 30, 1994

700	702	703	704	705	706	707	709	999	TOTALS	
Montpelier	Calvert Mansion	Surratt	Airport Museum	Marietta Mansion	Duvall Tool Mus.	Buck House	Black History	Beginning Balance	JUNE 30,	JUNE 30,
591206	591107	592006	591404	592303	592402	593509	595009	015404	1994	1993

ASSETS

EQUITY IN POOLED CASH AND INVESTMENTS	\$30,700	\$4,802	\$55,937	\$5,540	(\$364)	\$2,990	\$66,325	\$11,017	\$212	\$177,159	\$166,661
OTHER CASH	5,500	0	500	550	0	0	350	0	0	6,900	6,650
ACCOUNTS REC.	0	0	0	0	0	0	23	0	0	23	30
DUE FROM OTHER GOVERNMENTS	0	0	0	0	0	0	0	30	0	30	0
TOTAL ASSETS	\$36,200	\$4,802	\$56,437	\$6,090	(\$364)	\$2,990	\$66,698	\$11,047	\$212	\$184,112	\$173,341

LIABILITIES AND FUND BALANCES

LIABILITIES:											
ACCOUNTS PAYABLE	\$2,246	\$0	\$63	\$1,590	\$138	\$0	\$3,105	\$0	\$0	\$7,142	\$4,470
ACCRUED LIABILITIES	0	0	776	0	0	0	0	0	0	776	0
TOTAL CURRENT LIABILITIES	2,246	0	839	1,590	138	0	3,105	0	0	7,918	4,470

FUND BALANCES:

UNRESERVED - DESIGNATED FOR TRUST ACTIVITIES	33,954	4,802	55,598	4,500	(502)	2,990	63,593	11,047	212	176,194	168,871
TOTAL FUND BALANCES	33,954	4,802	55,598	4,500	(502)	2,990	63,593	11,047	212	176,194	168,871
TOTAL LIABILITIES AND FUND BALANCE	\$36,200	\$4,802	\$56,437	\$6,090	(\$364)	\$2,990	\$66,698	\$11,047	\$212	\$184,112	\$173,341

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

PRINCE GEORGE'S COUNTY

HISTORIC SITES EXPENDABLE TRUST FUNDS (65)

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 1994

EXHIBIT F-5
SUPPLEMENT
HISTORIC SITES
TRUST FUND 65

700 Montpelier	702 Calvert Mansion	703 Surratt	704 Airport Museum	705 Marietta	706 Duvall	707 Buck House	709 Black History	999 Beginning Balance	TOTALS	
									YEAR ENDED	
									JUNE 30,	JUNE 30,
591206	591107	592006	591404	592303	592402	593509	595009	015404	1994	1993

REVENUES:

SALES	\$8,795	\$1,947	\$23,177	\$5,706	\$30	\$0	\$3,251	\$177	\$0	\$43,082	\$47,214
RECREATION/USER FEES	3,226	2,650	3,432	256	3,921	0	2,786	0	0	16,270	12,256
RENTALS/CONCESSIONS	20,247	8,805	0	1,229	617	0	11,159	0	0	42,057	29,466
INTEREST	1,125	121	1,820	246	16	99	2,005	368	0	5,800	6,476
MISCELLANEOUS	0	1,261	17,453	1,362	152	103	12,500	0	0	32,830	13,761
TOTAL REVENUES	33,393	14,784	45,881	8,799	4,735	202	31,701	545	0	140,039	109,172

EXPENDITURES:

CURRENT:

MISCELLANEOUS TRUST ACTIVITIES -											
OTHER	35,472	31,396	30,174	13,098	6,240	0	15,936	0	0	132,316	121,861
CAPITAL OUTLAY	400	0	0	0	0	0	0	0	0	400	0
TOTAL EXPENDITURES	35,872	31,396	30,174	13,098	6,240	0	15,936	0	0	132,716	121,861

EXCESS OF REVENUES OVER
(UNDER) EXPENDITURES

	(2,479)	(16,612)	15,707	(4,299)	(1,505)	202	15,765	545	0	7,323	(12,689)
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TRANSFERS IN

	0	0	0	0	0	0	0	0	0	0	0
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EXCESS OF REVENUES AND TRANSFERS IN
AND (UNDER) EXPENDITURES

	(2,479)	(16,612)	15,707	(4,299)	(1,505)	202	15,765	545	0	7,323	(12,689)
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FUND BALANCES, JULY 1

	36,434	21,415	39,892	8,799	1,002	2,788	47,828	10,502	212	168,871	181,560
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FUND BALANCES, JUNE 30

	\$33,955	\$4,803	\$55,599	\$4,500	(\$503)	\$2,990	\$63,593	\$11,047	\$212	\$176,194	\$168,871
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M-NCPPC
 PRINCE GEORGE'S COUNTY
 SELF-SUSTAINING TRUST FUNDS (66)
 JUNE 30, 1994

NORTHERN AREA I

EXHIBIT F-4, F-5
 SUPPLEMENT
 RECREATION
 ACTIVITIES
 FUND 66
 Page 1 of 8

COMBINING BALANCE SHEET

	720	721	722	723	725	726	727
	Beltsville	Berwyn	Deerfield Run	East Pines	Langley Park	North Brentwood	Northern Area
ASSETS							
EQUITY IN POOLED CASH AND INVESTMENTS	\$126,613	\$72,367	\$88,417	\$5,916	\$13,775	\$7,367	\$21,161
PETTY CASH	700	750	800	0	1,000	500	0
DEPOSITS	0	0	0	0	0	0	20
ACCOUNTS RECEIVABLE	0	0	0	0	0	0	0
TOTAL ASSETS	\$127,313	\$73,117	\$89,217	\$5,916	\$14,775	\$7,867	\$21,181
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
ACCOUNTS PAYABLE	\$5,073	\$1,516	\$4,112	\$395	\$1,043	\$787	\$0
ACCRUED LIABILITIES	2,415	156	3,845	0	2,996	188	0
DEFERRED REVENUE	0	0	0	0	0	0	0
TOTAL CURRENT LIABILITIES	7,488	1,672	7,957	395	4,039	975	0
FUND BALANCES:							
UNRESERVED - DESIGNATED FOR TRUST ACTIVITIES	119,825	71,445	81,260	5,521	10,736	6,892	21,181
TOTAL FUND BALANCES	119,825	71,445	81,260	5,521	10,736	6,892	21,181
TOTAL LIABILITIES AND FUND BALANCES	\$127,313	\$73,117	\$89,217	\$5,916	\$14,775	\$7,867	\$21,181

COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCE

REVENUES:							
INTERGOVERNMENTAL-							
STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHERS	0	0	0	0	0	0	0
SALES	0	0	0	0	6,406	0	0
RECREATION / USER FEES	149,212	53,301	157,066	2,546	79,284	18,784	1,087
RENTALS / CONCESSIONS	2,067	1,174	1,157	0	5,357	1,933	3,655
INTEREST	0	0	0	0	0	0	0
MISCELLANEOUS	22	360	1	0	418	281	700
INTRAFUND TRANSFERS IN	0	0	0	0	0	0	0
TOTAL REVENUES	151,301	54,835	158,224	2,546	91,465	20,998	5,442
EXPENDITURES	119,827	76,688	158,559	2,426	86,964	15,232	552
EXCESS REVENUES OVER (UNDER) EXPENDITURES	31,474	(21,853)	(335)	120	4,501	5,766	4,890
FUND BALANCE - JULY 1	88,351	93,298	81,595	5,401	6,235	1,126	16,291
FUND BALANCE - JUNE 30	\$119,825	\$71,445	\$81,260	\$5,521	\$10,736	\$6,892	\$21,181

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M-NCPPC
 PRINCE GEORGE'S COUNTY
 SELF-SUSTAINING TRUST FUNDS (66)
 JUNE 30, 1994

NORTHERN AREA II

EXHIBIT F-4, F-5
 SUPPLEMENT
 RECREATION
 ACTIVITIES
 FUND 66
 Page 2 of 8

COMBINING BALANCE SHEET

	729	730	731	733	734	735	
	Pr. George's Plaza	Rollingcrest- Chillum	Takoma- Langley	Bladensburg	College Park Youth Services	Lake Artemesia	Area Totals
ASSETS							
EQUITY IN POOLED CASH AND INVESTMENTS	\$132,946	\$52,090	\$62,658	\$89,878	\$3,692	\$15,350	\$692,230
PETTY CASH	750	750	750	700	250	0	6,950
DEPOSITS	0	0	0	0	0	0	20
ACCOUNTS RECEIVABLE	0	0	0	0	0	0	0
TOTAL ASSETS	\$133,696	\$52,840	\$63,408	\$90,578	\$3,942	\$15,350	\$699,200
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
ACCOUNTS PAYABLE	\$7,557	\$4,752	\$13,560	\$9,334	\$106	\$3,807	\$52,040
ACCRUED LIABILITIES	1,543	2,631	1,138	94	0	0	15,007
DEFERRED REVENUE	0	0	0	0	0	0	0
TOTAL CURRENT LIABILITIES	9,100	7,383	14,698	9,428	106	3,807	67,047
FUND BALANCES:							
UNRESERVED - DESIGNATED FOR TRUST ACTIVITIES	124,596	45,457	48,710	81,150	3,837	11,543	632,153
TOTAL FUND BALANCES	124,596	45,457	48,710	81,150	3,837	11,543	632,153
TOTAL LIABILITIES AND FUND BALANCES	\$133,696	\$52,840	\$63,408	\$90,578	\$3,942	\$15,350	\$699,200

COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCE

REVENUES:							
INTERGOVERNMENTAL-							
STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHERS	0	0	0	0	0	0	0
SALES	0	0	0	0	0	728	7,134
RECREATION / USER FEES	127,478	105,128	97,416	81,796	2,663	4,667	880,429
RENTALS / CONCESSIONS	1,517	8,859	1,103	3,239	329	3,688	34,078
INTEREST	0	0	0	0	0	0	0
MISCELLANEOUS	0	829	39	96	175	0	2,921
INTRAFUND TRANSFERS IN	0	0	0	0	0	0	0
TOTAL REVENUES	128,995	114,816	98,558	85,131	3,167	9,083	924,562
EXPENDITURES	136,591	152,379	98,111	84,620	3,300	8,229	943,479
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(7,596)	(37,563)	447	511	(133)	854	(18,917)
FUND BALANCE - JULY 1	132,192	83,020	48,263	80,639	3,970	10,689	651,070
FUND BALANCE - JUNE 30	\$124,596	\$45,457	\$48,710	\$81,150	\$3,837	\$11,543	\$632,153

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M-NCPPC
 PRINCE GEORGE'S COUNTY
 SELF-SUSTAINING TRUST FUNDS (66)
 JUNE 30, 1994

CENTRAL AREA I

EXHIBIT F-4, F-5
 SUPPLEMENT
 RECREATION
 ACTIVITIES
 FUND 66
 Page 3 of 8

COMBINING BALANCE SHEET

	740	741	742	743	744	745	746	747
	Bowie	Central Area	Columbia Park	Glenarden	Good Luck	Huntington	J.E. Howard	Kentland
ASSETS								
EQUITY IN POOLED CASH AND INVESTMENTS	\$67,889	\$5,942	\$67	\$46,907	\$141,694	\$6,165	\$15,820	\$7,245
PETTY CASH	750	0	0	500	1,000	0	150	300
DEPOSITS	0	1,344	0	0	0	0	0	0
ACCOUNTS RECEIVABLE	0	0	0	0	0	0	0	0
TOTAL ASSETS	\$68,639	\$7,286	\$67	\$47,407	\$142,694	\$6,165	\$15,970	\$7,545
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
ACCOUNTS PAYABLE	\$5,822	\$0	\$0	\$545	\$6,229	\$69	\$147	\$622
ACCRUED LIABILITIES	155	0	0	597	2,753	0	0	0
DEFERRED REVENUE	0	0	0	0	0	0	0	0
TOTAL CURRENT LIABILITIES	5,978	0	0	1,142	8,982	69	147	622
FUND BALANCES:								
UNRESERVED - DESIGNATED FOR TRUST ACTIVITIES	62,661	7,286	67	46,265	133,711	6,096	15,824	6,923
TOTAL FUND BALANCES	62,661	7,286	67	46,265	133,711	6,096	15,824	6,923
TOTAL LIABILITIES AND FUND BALANCES	\$68,639	\$7,286	\$67	\$47,407	\$142,694	\$6,165	\$15,970	\$7,545

COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCE

REVENUES:								
INTERGOVERNMENTAL-								
STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHERS	0	0	0	0	0	0	0	0
SALES	0	0	0	0	0	0	0	0
RECREATION / USER FEES	87,275	0	965	57,129	149,543	2,683	4,424	6,370
RENTALS / CONCESSIONS	1,188	0	0	1,026	2,910	535	121	4,148
INTEREST	0	0	0	0	0	0	0	0
MISCELLANEOUS	90	0	0	189	6,107	1,256	88	1,595
INTRAFUND TRANSFERS IN	0	0	0	0	0	0	0	0
TOTAL REVENUES	88,553	0	965	58,344	158,560	4,474	4,633	12,113
EXPENDITURES	80,369	0	2,048	47,071	160,790	3,170	5,466	9,124
EXCESS REVENUES OVER (UNDER) EXPENDITURES	8,184	0	(1,083)	11,273	(2,230)	1,304	(833)	2,989
FUND BALANCE - JULY 1	54,477	7,286	1,150	34,992	135,941	4,792	16,657	3,934
FUND BALANCE - JUNE 30	\$62,661	\$7,286	\$67	\$46,265	\$133,711	\$6,096	\$15,824	\$6,923

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M-NCPPC
 PRINCE GEORGE'S COUNTY
 SELF-SUSTAINING TRUST FUNDS (66)
 JUNE 30, 1994

CENTRAL AREA II

EXHIBIT F-4, F-5
 SUPPLEMENT
 RECREATION
 ACTIVITIES
 FUND 66
 Page 4 of 8

COMBINING BALANCE SHEET

ASSETS

EQUITY IN POOLED CASH AND INVESTMENTS
 PETTY CASH
 DEPOSITS
 ACCOUNTS RECEIVABLE

TOTAL ASSETS

LIABILITIES AND FUND BALANCES

LIABILITIES:

ACCOUNTS PAYABLE
 ACCRUED LIABILITIES
 DEFERRED REVENUE

TOTAL CURRENT LIABILITIES

FUND BALANCES:

UNRESERVED - DESIGNATED FOR
 TRUST ACTIVITIES

TOTAL FUND BALANCES

TOTAL LIABILITIES AND FUND BALANCES

COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCE

REVENUES:

INTERGOVERNMENTAL-

STATE

OTHERS

SALES

RECREATION / USER FEES

RENTALS / CONCESSIONS

INTEREST

MISCELLANEOUS

INTRAFUND TRANSFERS IN

TOTAL REVENUES

EXPENDITURES

EXCESS REVENUES OVER (UNDER) EXPENDITURES

FUND BALANCE - JULY 1

FUND BALANCE - JUNE 30

	748	749	750	751	752	753	755	756	Area Totals
	M.L.King CC	Oakcrest	Palmer Park	Peppermill	Seat Pleasant	South Bowie	Wm.Beanes	Glen dale	
EQUITY IN POOLED CASH AND INVESTMENTS	(\$800)	\$287	\$60,331	\$78,514	\$9,345	\$74,567	\$68,039	\$7,060	\$589,070
PETTY CASH	800	400	700	600	300	650	650	1,000	7,800
DEPOSITS	0	0	0	0	0	0	0	0	1,344
ACCOUNTS RECEIVABLE	0	0	0	0	0	0	0	0	0
TOTAL ASSETS	\$0	\$687	\$61,031	\$79,114	\$9,645	\$75,217	\$68,689	\$8,060	\$598,214
LIABILITIES:									
ACCOUNTS PAYABLE	\$0	\$262	\$2,448	\$601	\$236	\$6,891	\$0	\$1,462	\$25,334
ACCRUED LIABILITIES	0	819	842	384	0	1,221	2,968	0	9,740
DEFERRED REVENUE	0	0	0	0	0	0	0	0	0
TOTAL CURRENT LIABILITIES	0	1,081	3,290	985	236	8,113	2,968	1,462	35,073
FUND BALANCES:									
UNRESERVED - DESIGNATED FOR TRUST ACTIVITIES	0	(394)	57,740	78,129	9,409	67,104	65,721	6,598	563,140
TOTAL FUND BALANCES	0	(394)	57,740	78,129	9,409	67,104	65,721	6,598	563,140
TOTAL LIABILITIES AND FUND BALANCES	\$0	\$687	\$61,031	\$79,114	\$9,645	\$75,217	\$68,689	\$8,060	\$598,214
REVENUES:									
INTERGOVERNMENTAL-									
STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
OTHERS	0	0	0	0	0	0	0	0	0
SALES	0	0	0	0	0	0	0	0	0
RECREATION / USER FEES	0	17,276	69,309	53,430	18,055	129,125	82,921	8,060	686,565
RENTALS / CONCESSIONS	0	1,284	3,662	2,832	2,057	7,433	2,277	0	29,474
INTEREST	0	0	0	0	0	0	0	0	0
MISCELLANEOUS	0	1,212	336	0	299	927	0	0	12,100
INTRAFUND TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	0	19,772	73,307	56,262	20,411	137,485	85,198	8,060	728,139
EXPENDITURES	0	25,830	72,994	42,317	11,573	128,624	80,961	1,462	671,799
EXCESS REVENUES OVER (UNDER) EXPENDITURES	0	(6,058)	313	13,945	8,838	8,861	4,237	6,598	56,338
FUND BALANCE - JULY 1	0	5,664	57,427	64,184	571	58,243	61,484	0	506,802
FUND BALANCE - JUNE 30	\$0	(\$394)	\$57,740	\$78,129	\$9,409	\$67,104	\$65,721	\$6,598	\$563,140

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M-NCPPC
 PRINCE GEORGE'S COUNTY
 SELF-SUSTAINING TRUST FUNDS (66)
 JUNE 30, 1994

SOUTHERN AREA I

EXHIBIT F-4, F-5
 SUPPLEMENT
 RECREATION
 ACTIVITIES
 FUND 66
 Page 5 of 8

COMBINING BALANCE SHEET

	765	766	767	768	769	770
	Baden	Glassmanor	Harmony Hall	Indian Queen	Marlow Heights	Southern Area
ASSETS						
EQUITY IN POOLED CASH AND INVESTMENTS	\$9,050	(\$20,486)	\$176,336	\$17,889	\$27,668	\$941
PETTY CASH	500	500	750	250	500	0
DEPOSITS	0	0	0	0	0	0
ACCOUNTS RECEIVABLE	0	0	0	0	0	0
TOTAL ASSETS	\$9,550	(\$19,986)	\$177,086	\$18,139	\$28,168	\$941
LIABILITIES AND FUND BALANCES						
LIABILITIES:						
ACCOUNTS PAYABLE	\$350	\$3,025	\$6,241	\$1,633	\$1,449	\$0
ACCRUED LIABILITIES	867	533	3,385	1,531	422	0
DEFERRED REVENUE	0	0	0	0	0	0
TOTAL CURRENT LIABILITIES	1,218	3,558	9,626	3,164	1,871	0
FUND BALANCES:						
UNRESERVED - DESIGNATED FOR TRUST ACTIVITIES	8,332	(23,544)	167,459	14,975	26,297	941
TOTAL FUND BALANCES	8,332	(23,544)	167,459	14,975	26,297	941
TOTAL LIABILITIES AND FUND BALANCES	\$9,550	(\$19,986)	\$177,086	\$18,139	\$28,168	\$941

COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCE

REVENUES:						
INTERGOVERNMENTAL-						
STATE	\$0	\$0	\$0	\$0	\$0	\$0
OTHERS	0	0	0	0	0	0
SALES	0	0	0	0	0	0
RECREATION / USER FEES	16,911	28,021	105,568	40,428	42,032	3,750
RENTALS / CONCESSIONS	913	215	4,942	83	5,889	0
INTEREST	0	0	0	0	0	0
MISCELLANEOUS	0	0	(16)	0	862	0
INTRAFUND TRANSFERS IN	5,000	0	0	0	0	14,495
TOTAL REVENUES	22,824	28,236	110,494	40,511	48,783	18,245
EXPENDITURES	18,377	72,661	94,255	31,746	38,078	17,763
EXCESS REVENUES OVER (UNDER) EXPENDITURES	4,447	(44,425)	16,239	8,765	10,705	482
FUND BALANCE - JULY 1	3,885	20,881	151,220	6,210	15,592	459
FUND BALANCE - JUNE 30	\$8,332	(\$23,544)	\$167,459	\$14,975	\$26,297	\$941

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M-NCPPC
 PRINCE GEORGE'S COUNTY
 SELF-SUSTAINING TRUST FUNDS (66)
 JUNE 30, 1994

SOUTHERN AREA II

EXHIBIT F-4, F-5
 SUPPLEMENT
 RECREATION
 ACTIVITIES
 FUND 66
 Page 6 of 8

COMBINING BALANCE SHEET

	771	772	773	774	775	776	
	Stephen Decatur	Temple Hills	Tucker Road	Upper Marlboro	Potomac Landing	Hillcrest Heights	Area Totals
ASSETS							
EQUITY IN POOLED CASH AND INVESTMENTS	\$25,236	\$107,002	\$39,292	\$165,426	\$18,144	\$39,879	\$606,377
PETTY CASH	520	750	600	625	500	750	6,245
DEPOSITS	0	0	0	0	0	0	0
ACCOUNTS RECEIVABLE	0	0	0	0	0	0	0
TOTAL ASSETS	\$25,756	\$107,752	\$39,892	\$166,051	\$18,644	\$40,629	\$612,622
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
ACCOUNTS PAYABLE	\$3,270	\$2,650	\$2,089	\$1,718	\$1,641	\$3,748	\$27,814
ACCRUED LIABILITIES	1,458	1,511	670	2,336	1,191	2,193	16,097
DEFERRED REVENUE	0	0	0	0	0	0	0
TOTAL CURRENT LIABILITIES	4,728	4,161	2,759	4,054	2,832	5,941	43,912
FUND BALANCES:							
UNRESERVED - DESIGNATED FOR TRUST ACTIVITIES	21,028	103,591	37,133	161,997	15,812	34,688	568,710
TOTAL FUND BALANCES	21,028	103,591	37,133	161,997	15,812	34,688	568,710
TOTAL LIABILITIES AND FUND BALANCES	\$25,756	\$107,752	\$39,892	\$166,051	\$18,644	\$40,629	\$612,622

COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCE

REVENUES:							
INTERGOVERNMENTAL-							
STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHERS	0	0	0	0	0	0	0
SALES	0	0	0	0	0	0	0
RECREATION / USER FEES	79,384	87,838	77,260	144,837	48,453	100,051	774,534
RENTALS / CONCESSIONS	2,040	1,545	2,075	3,131	815	1,192	22,840
INTEREST	0	0	0	0	0	0	0
MISCELLANEOUS	1,003	229	2,191	167	171	2,903	7,510
INTRAFUND TRANSFERS IN	10,000	0	0	0	21,900	0	51,395
TOTAL REVENUES	92,427	89,612	81,526	148,135	71,339	104,146	856,279
EXPENDITURES	102,621	91,749	67,675	156,124	69,242	94,545	854,836
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(10,194)	(2,137)	13,851	(7,989)	2,097	9,601	1,443
FUND BALANCE - JULY 1	31,222	105,728	23,282	169,986	13,715	25,087	567,267
FUND BALANCE - JUNE 30	\$21,028	\$103,591	\$37,133	\$161,997	\$15,812	\$34,688	\$568,710

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M-NCPPC
 PRINCE GEORGE'S COUNTY
 SELF-SUSTAINING TRUST FUNDS (66)
 JUNE 30, 1994

EXHIBIT F-4, F-5
 SUPPLEMENT
 RECREATION
 ACTIVITIES
 FUND 66
 Page 7 of 8

COMBINING BALANCE SHEET

780	784	785	790	791	792	793	794
GIS-Program Geo Map Initiative	Hooked on Fishing Program	Support Services	County Wide Assoc. Director	Harmony Hall Arts	Special Tournaments	Seniors Programs	Weapons Training Center

ASSETS

EQUITY IN POOLED CASH AND INVESTMENTS	\$0	\$2,100	\$2,232	\$266	\$821	\$22,669	\$11,978	\$6,154
PETTY CASH	0	0	0	0	0	0	0	400
DEPOSITS	0	0	0	0	0	0	0	0
ACCOUNTS RECEIVABLE	0	0	0	0	0	0	0	0
TOTAL ASSETS	\$0	\$2,100	\$2,232	\$266	\$821	\$22,669	\$11,978	\$6,554

LIABILITIES AND FUND BALANCES

LIABILITIES:								
ACCOUNTS PAYABLE	\$0	\$0	\$0	\$141	\$0	\$0	\$2,780	\$750
ACCRUED LIABILITIES	0	0	0	0	0	0	0	0
DEFERRED REVENUE	0	0	0	0	0	0	0	0
TOTAL CURRENT LIABILITIES	0	0	0	141	0	0	2,780	750
FUND BALANCES:								
UNRESERVED - DESIGNATED FOR TRUST ACTIVITIES	0	2,100	2,232	125	821	22,669	9,198	5,804
TOTAL FUND BALANCES	0	2,100	2,232	125	821	22,669	9,198	5,804
TOTAL LIABILITIES AND FUND BALANCES	\$0	\$2,100	\$2,232	\$266	\$821	\$22,669	\$11,978	\$6,554

COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCE

REVENUES:								
INTERGOVERNMENTAL-								
STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHERS	0	0	0	0	0	0	0	10,000
SALES	0	0	0	780	0	0	0	0
RECREATION / USER FEES	0	0	0	6,345	0	10,029	25,287	0
RENTALS / CONCESSIONS	0	0	0	300	0	0	0	100
INTEREST	0	0	0	0	0	0	0	0
MISCELLANEOUS	0	0	0	3,468	0	0	4,440	0
INTRAFUND TRANSFERS IN	0	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	0	10,893	0	10,029	29,727	10,100
EXPENDITURES	0	0	0	6,955	0	55,530	21,008	5,505
EXCESS REVENUES OVER (UNDER) EXPENDITURES	0	0	0	3,938	0	(45,501)	8,719	4,595
FUND BALANCE - JULY 1	0	2,100	2,232	(3,813)	821	68,170	479	1,209
FUND BALANCE - JUNE 30	\$0	\$2,100	\$2,232	\$125	\$821	\$22,669	\$9,198	\$5,804

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M-NCPPC
 PRINCE GEORGE'S COUNTY
 SELF-SUSTAINING TRUST FUNDS (86)
 JUNE 30, 1994

EXHIBIT F-4, F-5
 SUPPLEMENT
 RECREATION
 ACTIVITIES
 FUND 86
 Page 8 of 8

COMBINING BALANCE SHEET

	795	796	797	798	999		TOTALS	
	Area Operation Assoc. Director	Safety Program	Glenridge Child Care Center	Earth Fest Program	Beginning Balance	Eliminations / Reclass	JUNE 30, 1994	JUNE 30, 1993
ASSETS								
EQUITY IN POOLED CASH AND INVESTMENTS	\$655,480	\$48,714	\$170,373	\$15,374	\$8,195	\$0	\$2,832,033	\$2,863,832
PETTY CASH	0	0	500	0	0	0	21,895	20,045
DEPOSITS	0	0	0	0	0	0	1,364	1,863
ACCOUNTS RECEIVABLE	0	0	0	0	0	0	0	262
TOTAL ASSETS	\$655,480	\$48,714	\$170,873	\$15,374	\$8,195	\$0	\$2,855,292	\$2,886,002
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
ACCOUNTS PAYABLE	\$14,364	\$0	\$267	\$9,630	\$256	\$0	\$133,377	\$133,092
ACCRUED LIABILITIES	0	0	6,140	0	0	0	46,985	40,768
DEFERRED REVENUE	0	0	0	0	0	0	0	50,000
TOTAL CURRENT LIABILITIES	14,364	0	6,407	9,630	256	0	180,363	223,860
FUND BALANCES:								
UNRESERVED - DESIGNATED FOR TRUST ACTIVITIES	641,116	48,714	164,466	5,744	7,939	0	2,674,930	2,662,142
TOTAL FUND BALANCES	641,116	48,714	164,466	5,744	7,939	0	2,674,930	2,662,142
TOTAL LIABILITIES AND FUND BALANCES	\$655,480	\$48,714	\$170,873	\$15,374	\$8,195	\$0	\$2,855,292	\$2,886,002
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE								
REVENUES:								
INTERGOVERNMENTAL-								
STATE	\$0	\$0	\$1,686	\$0	\$0	\$0	\$1,686	\$0
OTHERS	0	0	0	0	0	0	10,000	10,000
SALES	0	0	0	0	0	0	7,914	17,696
RECREATION / USER FEES	0	32,801	184,806	180	0	0	2,600,975	2,513,436
RENTALS / CONCESSIONS	0	900	0	50	0	0	87,742	106,173
INTEREST	84,170	0	0	0	0	0	84,170	78,506
MISCELLANEOUS	0	0	0	17,087	0	0	47,526	27,049
INTRAFUND TRANSFERS IN	0	0	0	0	0	0	51,396	0
TOTAL REVENUES	84,170	33,701	186,492	17,317	0	0	2,891,409	2,752,860
EXPENDITURES	157,780	39,513	110,642	11,573	0	0	2,878,621	2,589,649
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(73,610)	(5,812)	75,850	5,744	0	0	12,788	163,211
FUND BALANCE - JULY 1	714,726	54,526	88,616	0	7,939	0	2,662,142	2,498,931
FUND BALANCE - JUNE 30	\$641,116	\$48,714	\$164,466	\$5,744	\$7,939	\$0	\$2,674,930	\$2,662,142

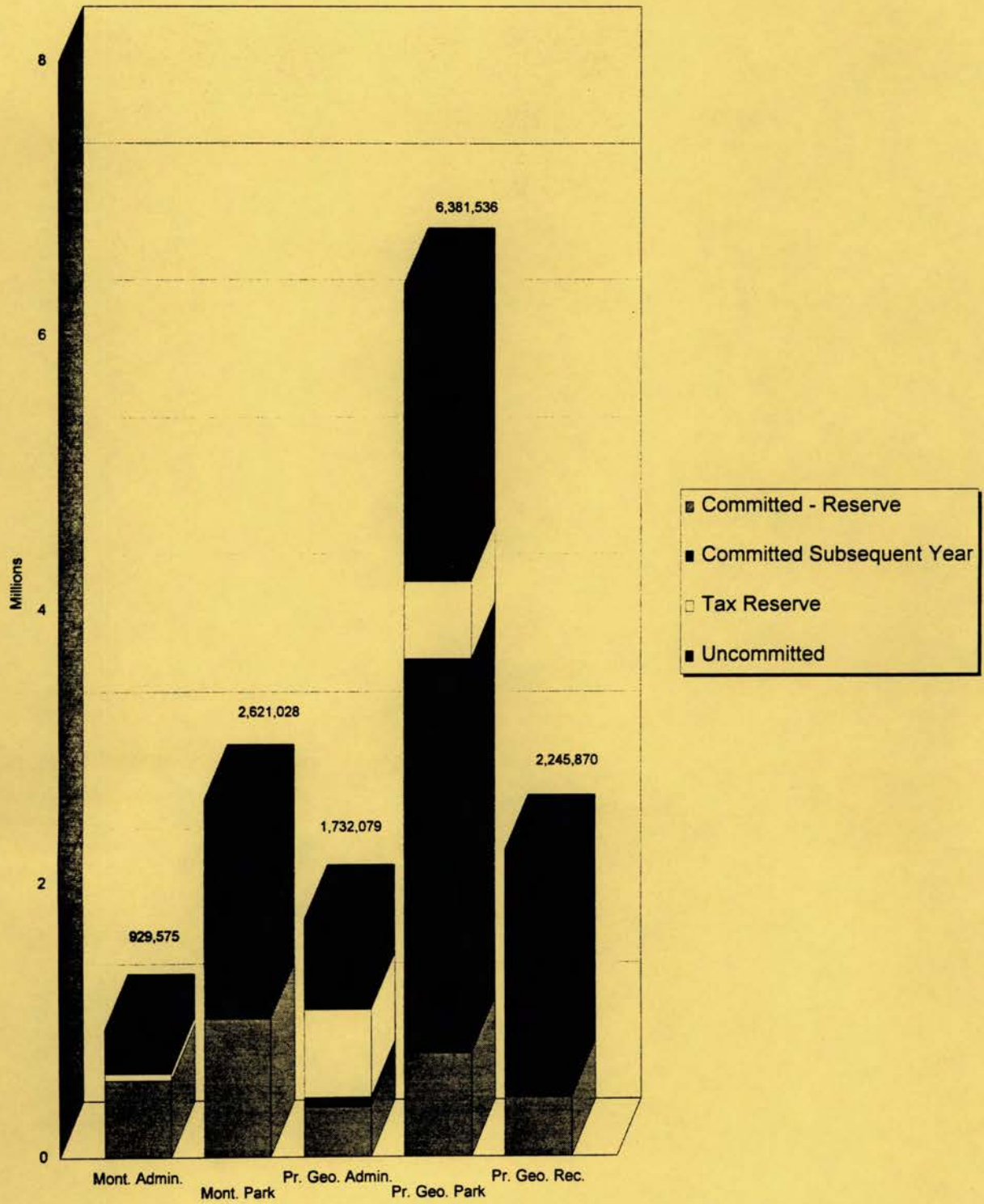
87

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
SCHEDULE OF ELEMENTS OF FUND BALANCE
JUNE 30, 1994

	FY94 Expenditure Reserve	FY94 Contingency Reserve Less 2,000,000	Determined by Finance at FY93 close	FY95 Revenue Designated Fund Balance	Less FY94 Committed Reserve	Determined by Finance at FY94 close	ELEMENTS OF FUND BALANCE
MONTGOMERY COUNTY:							
ADMINISTRATION FUND							
Designated for Subsequent Year's Expenditures							0
Commission 2% Reserve - Committed Reserve	558,000						558,000
Return of Taxes Reserve						45,000	45,000
Designated for Contingencies							603,000
TOTAL DESIGNATED FUND BALANCE							<u>603,000</u>
PARK FUND							
Designated for Subsequent Year's Expenditures				1,765,000	(1,001,000)		764,000
Commission 2% Reserve - Committed Reserve	1,001,000						1,001,000
Designated for Contingencies							1,001,000
TOTAL DESIGNATED FUND BALANCE							<u>1,765,000</u>
PRINCE GEORGE'S COUNTY:							
ADMINISTRATION FUND							
Designated for Subsequent Year's Expenditures				69,836			69,836
Commission 2% Reserve - Committed Reserve	356,000						356,000
Return of Tax Reserve						640,000	640,000
Designated for Contingencies							996,000
TOTAL DESIGNATED FUND BALANCE							<u>1,065,836</u>
PARK FUND							
Designated for Subsequent Year's Expenditures				2,907,299			2,907,299
Commission 2% Reserve - Committed Reserve	742,000						742,000
5 Cent Tax		13,653,435					13,653,435
Return of Tax Reserve						560,000	560,000
Designated for Contingencies							14,955,435
TOTAL DESIGNATED FUND BALANCE							<u>17,862,734</u>
RECREATION FUND							
Designated for Subsequent Year's Expenditures				1,034,738			1,034,738
Stadium Reserve			793,500				793,500
Commission 2% Reserve - Committed Reserve	422,800						422,800
TOTAL DESIGNATED FUND BALANCE							<u>2,251,038</u>

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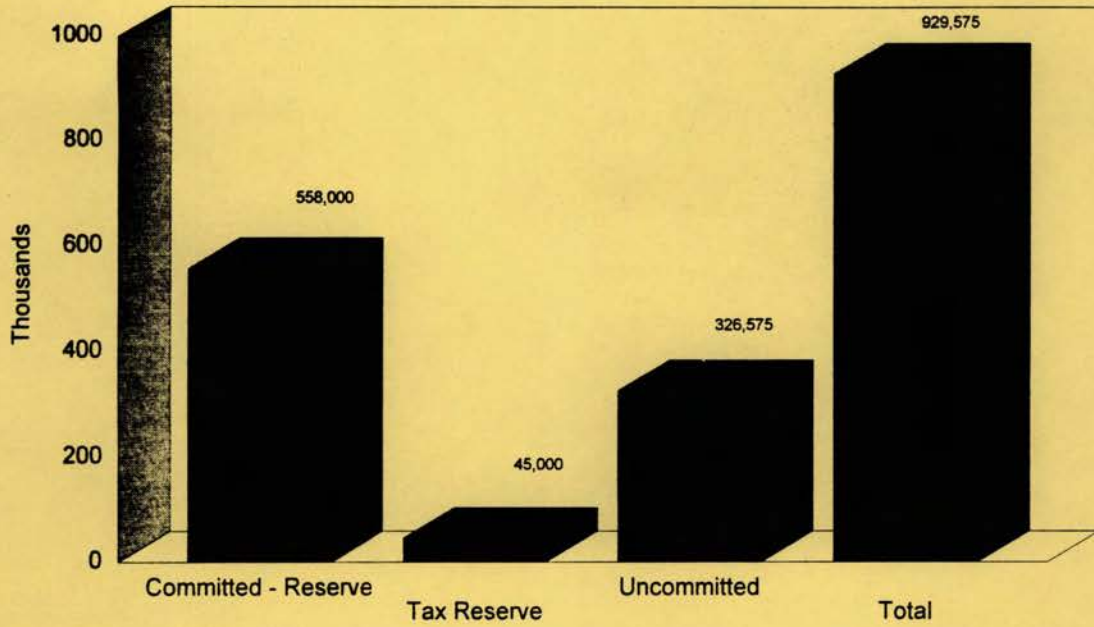
THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
FUND BALANCE COMPONENTS for June 30, 1994



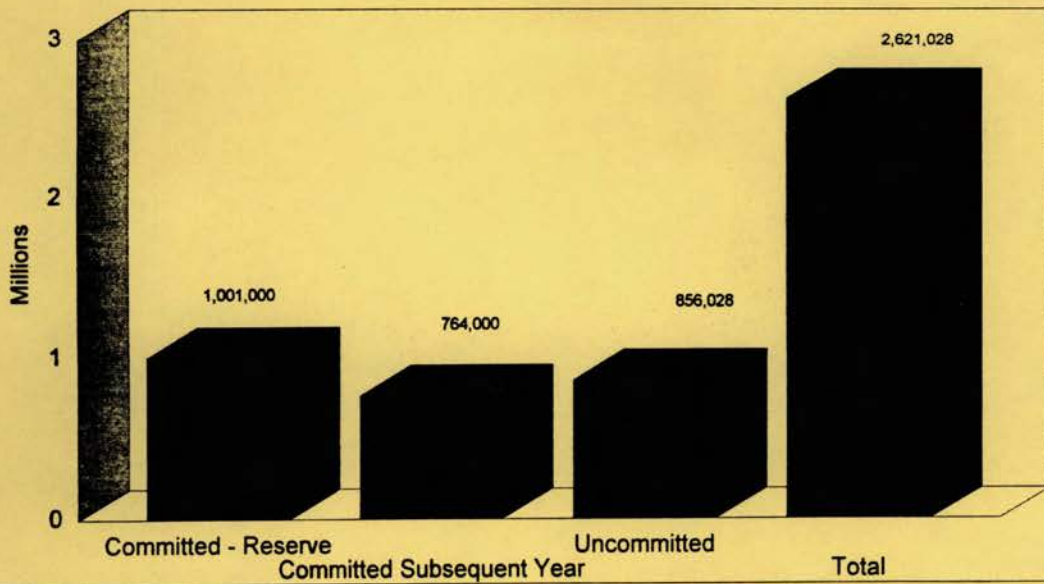
NOTE: Contingency Reserves for the Prince George's Park and Recreation Funds are not included on this graph.
 Prepared by: Department of Finance - 10/6/94

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
FUND BALANCE COMPONENTS

Montgomery Administration Fund

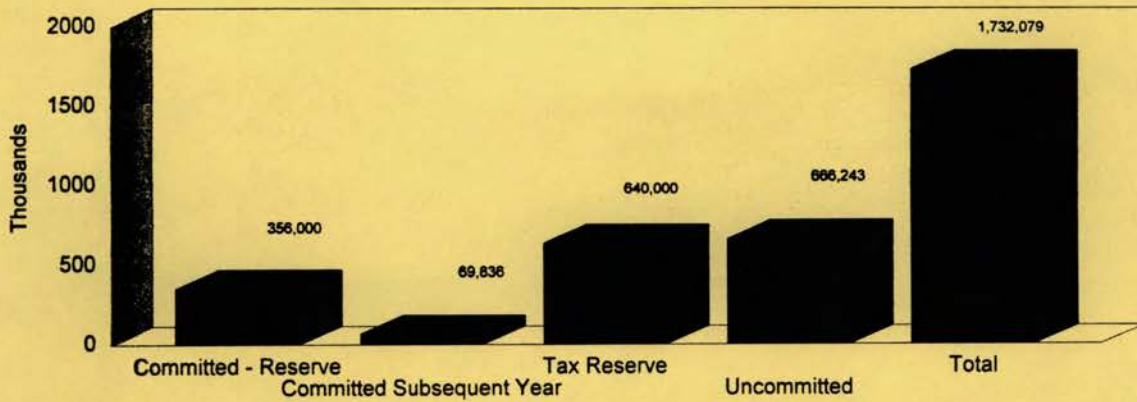


Montgomery Park Fund

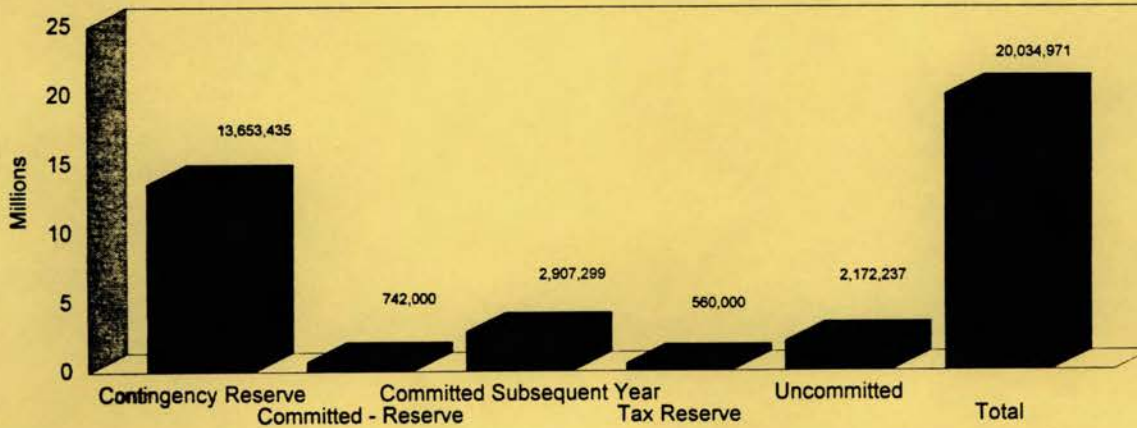


**THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
FUND BALANCE COMPONENTS**

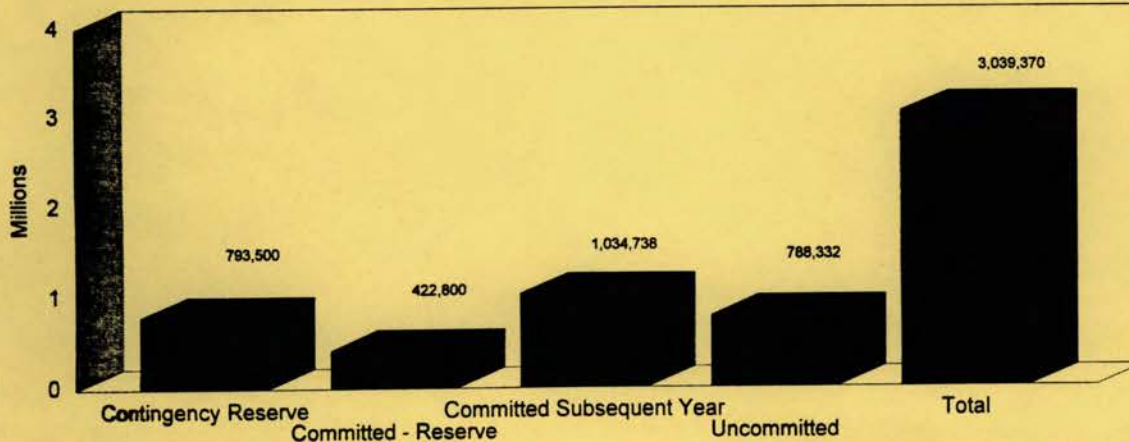
Prince George's Administration Fund



Prince George's Park Fund



Prince George's Recreation Fund



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
MONTGOMERY COUNTY
ENTERPRISE FACILITIES ANNUAL REPORT
FOR FISCAL YEARS 1994 AND 1993

EXHIBIT D-2
SUPPLEMENT

ACCOUNT CODE	FACILITY	REVENUE		EXPENSES		PROFIT/(LOSS) BEFORE DEPRECIATION		INCREASE (DECREASE)
		FY 94	FY 93	FY 94	FY 93	FY 94	FY 93	
ICE RINKS								
280107	Wheaton Ice Rink	461,834	459,464	356,786	308,488	105,048	150,976	(45,928)
280305	Wheaton I.R. Snack Bar	33,765	37,945	23,410	26,314	10,355	11,631	(1,276)
280206	Cabin John Ice Rink	1,604,157	1,459,798	1,147,083	1,095,283	457,074	364,515	92,559
280404	Cabin John I.R. Snack Bar	72,365	67,084	35,797	39,543	36,568	27,541	9,027
	TOTAL ICE RINK	2,172,121	2,024,291	1,563,076	1,469,628	609,045	554,663	54,382
GOLF COURSES								
281105	Northwest Golf Course	2,016,808	1,856,061	1,243,293	1,270,519	773,515	585,542	187,973
281709	Northwest G.C. Snack Bar	190,104	176,525	129,196	129,748	60,908	46,777	14,131
281204	Needwood Golf Course	1,310,622	1,370,075	982,969	944,649	327,653	425,426	(97,773)
281907	Needwood G.C. Snack Bar	153,024	199,001	120,125	121,410	32,899	77,591	(44,692)
281303	Siligo Golf Course	485,604	469,159	434,862	451,747	50,742	17,412	33,330
281600	Siligo G.C. Snack Bar	51,433	49,964	44,751	42,129	6,682	7,835	(1,153)
281402	Little Bennett Golf Course	---	---	239,422	71,988	(239,422)	(71,988)	(167,434)
	TOTAL GOLF COURSES	4,207,595	4,120,785	3,194,618	3,032,190	1,012,977	1,088,595	(75,618)
REGIONAL PARK FACILITIES								
282103	Black Hill Boats	8,290	71,235	48,072	59,517	(39,782)	11,718	(51,500)
282202	Little Bennett Campsites	107,050	105,261	87,348	82,359	19,702	22,902	(3,200)
282608	Lake Needwood Boats	46,828	54,400	41,607	40,457	5,221	13,943	(8,722)
282707	Lake Needwood Snack Bar	14,347	14,356	10,720	8,904	3,627	5,452	(1,825)
282806	Agri. Hist. Farm Park	92,014	94,797	81,666	87,052	10,348	7,745	2,603
282905	Meadowside Nature Programs	6,148	2,855	4,185	1,174	1,963	1,681	282
283101	Black Hill Nature Programs	3,342	1,141	344	---	2,998	1,141	1,857
284109	Cabin John Train Snack Bar	21,669	23,553	12,438	11,860	9,231	11,693	(2,462)
284208	Cabin John Train	70,664	72,445	38,768	39,897	31,896	32,548	(652)
284307	Locust Grove Nature Programs	3,720	2,039	981	167	2,739	1,872	867
285106	Wheaton Athletic Snack Bar	908	624	483	1,283	425	(659)	1,084
285205	Wheaton Picnic Snack Bar	22,772	26,548	13,838	17,986	8,934	8,562	372
285403	Wheaton Train	49,335	96,842	33,326	45,060	16,009	51,782	(35,773)
285502	Wheaton Carousel	79,380	91,924	43,672	34,470	35,708	57,544	(21,746)
285304	Olney Manor Snack Bar	1,214	1,371	2,667	666	(1,453)	705	(2,158)
285601	Brookside	46,219	45,596	20,278	30,885	25,941	14,711	11,230
285809	Brookside Nature Programs	14,592	5,229	6,159	167	8,433	5,062	3,371
285700	M. Luther King, Jr. Snack Bar	740	419	---	---	740	419	321
286104	Cabin John Indoor Tennis	---	---	---	43,293	---	(43,293)	43,293
286203	Wheaton Stable	24,076	23,168	22,712	17,526	1,364	5,642	(4,278)
286302	Meadowbrook Stable	16,818	16,006	26,373	27,359	(9,555)	(11,353)	1,798
286401	Maryland Horse Center	11,519	30,792	33,747	54,196	(22,228)	(23,404)	1,176
286906	Park Publications	42,015	7,770	---	---	42,015	7,770	34,245
	TOTAL REGIONAL PARKS	683,660	788,371	529,384	604,278	154,276	184,093	(29,817)
CONFERENCE CENTERS								
289108	Armory Place	145,297	160,451	210,146	246,592	(64,849)	(86,141)	21,292
289207	Woodlawn Manor House	37,456	35,810	50,593	40,905	(13,137)	(5,095)	(8,042)
289306	Rockwood Manor Park	138,002	164,633	159,543	154,941	(21,541)	9,692	(31,233)
289405	Lodge at Little Seneca Park	33,641	28,751	24,913	24,504	8,728	4,247	4,481
	TOTAL CONFERENCE CENTERS	354,396	389,645	445,195	466,942	(90,799)	(77,297)	(13,502)
INDOOR TENNIS								
287102	Wheaton Indoor Tennis	303,910	295,713	202,839	214,323	101,071	81,390	19,681
287201	Cabin John Indoor Tennis	433,683	410,351	278,070	173,423	155,613	236,928	(81,315)
	TOTAL INDOOR TENNIS	737,593	706,064	480,909	387,746	256,684	318,318	(61,634)
	TOTAL RECREATION FACILITIES	8,155,365	8,029,156	6,213,182	5,960,784	1,942,183	2,068,372	(126,189)

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**THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
PRINCE GEORGE'S COUNTY
ENTERPRISE FACILITIES ANNUAL REPORT
FOR FISCAL YEARS 1994 AND 1993**

EXHIBIT D-2
SUPPLEMENT
Page 1 of 2

ACCOUNT CODE	FACILITY	REVENUE FY 94	REVENUE FY 93	EXPENSES FY 94	EXPENSES FY 93	PROFIT/(LOSS) BEFORE DEPRECIATION		INCREASE (DECREASE)
						FY 94	FY 93	
ICE RINKS								
180109	Tucker Road Ice Rink	223,757	217,957	295,777	323,535	(72,020)	(105,578)	33,558
180307	Tucker Road I.R. Snack Bar	23,546	17,446	24,444	14,921	(898)	2,525	(3,423)
180208	Herbert Wells Ice Rink	330,110	313,163	324,376	367,123	5,734	(53,960)	59,694
180406	Herbert Wells I.R. Snack Bar	19,007	18,322	14,738	14,076	4,269	4,246	23
	TOTAL ICE RINK	596,420	566,888	659,335	719,655	(62,915)	(152,767)	89,852
GOLF COURSES								
181404	Paint Branch Golf Course	358,665	353,768	354,115	351,607	4,550	2,161	2,389
181412	Paint Branch G.C. Snack Bar	13,892	13,868	2,457	2,002	11,435	11,866	(431)
181503	Enterprise Golf Course	1,168,452	1,085,522	1,068,373	997,568	100,079	87,954	12,125
181602	Enterprise G.C. Snack Bar	168,142	166,345	133,385	131,990	34,757	34,355	402
181701	Henson Creek Golf Course	372,531	320,719	379,627	349,517	(7,096)	(28,798)	21,702
181800	Henson Creek G.C. Snack Bar	24,364	14,469	52,180	37,604	(27,816)	(23,135)	(4,681)
181107	Administration Golf Course	---	---	---	---	---	---	---
	TOTAL GOLF COURSES	2,106,046	1,954,690	1,990,137	1,870,288	115,909	84,402	31,507
REGIONAL PARK FACILITIES								
182105	Cosca Tennis Bubble	71,929	88,864	160,863	174,930	(88,934)	(86,066)	(2,868)
182204	Watkins Tennis Bubble	162,114	171,582	181,924	189,161	(19,810)	(17,579)	(2,231)
182402	Watkins Summer Program	68,038	86,867	130,107	166,572	(62,069)	(79,705)	17,636
182501	Watkins Snack Bar	22,013	24,100	19,490	15,472	2,523	8,628	(6,105)
182733	Wetland Plant Nursery	---	---	8,789	---	(8,789)	---	(8,789)
182600	Mt. Airy Restaurant	---	---	---	171,923	---	(171,923)	171,923
	TOTAL REGIONAL P.F.	324,094	371,413	501,173	718,058	(177,079)	(346,645)	169,566
EQUESTRIAN CENTER								
183541	Equestrian Center - General	744	1,414	406,575	491,326	(405,831)	(489,912)	84,081
183681	Equestrian Center - Thoroughbred Program,	40,884	42,049	25,458	20,701	15,426	21,348	(5,922)
183715	Equestrian Center - Arena Operations, Gen.	13,185	---	919,087	52,206	(905,902)	(52,206)	(853,696)
183566	Non-Equestrian Events - Co-Promoted	---	---	794	---	(794)	---	(794)
183673	Equestrian Center - Blue Bayou	---	---	---	220	---	(220)	220
183772	Equestrian Events - PGEC Prom. Gen.	34,739	---	103,162	1,560	(68,423)	(1,560)	(66,863)
183632	Equestrian Events - Pro. Captl Classic	---	12,974	810	12,206	(810)	768	(1,578)
183665	Equestrian Events - General	44,754	47,204	15,669	13,662	29,085	33,542	(4,457)
183699	Equestrian Center - County Fair	14,700	10,000	5,080	---	9,620	10,000	(380)
183558	Non Equestrian Events - General	26,176	20,785	13,616	730	12,560	20,055	(7,495)
183574	Non Equestrian Events - Farm Festival	5,789	5,038	8,298	9,341	(2,509)	(4,303)	1,794
183798	Non Equestrian Events - Concerts	157,939	62,333	68,997	5,085	88,942	57,248	31,694
183517	Equestrian Center, Special Proj.	(312)	---	---	---	(312)	---	(312)
183608	Equestrian Center - Marlboro Races	181,126	212,242	397,928	367,452	(216,802)	(155,210)	(61,592)
183616	Equestrian Center - Therapeutic Riding	---	124	10,021	11,033	(10,021)	(10,909)	888
183855	Banquet Facilities	520	---	---	---	520	---	520
183723	Equestrian Events, Arena - General	58,162	---	63,932	---	(5,770)	---	(5,770)
183756	Non-Equestrian Events, Arena - General	28,675	---	8,724	---	19,951	---	19,951
183814	Non-Equestrian Event - Sporting Event	41,238	---	27,065	---	14,173	---	14,173
183780	Consumer Trade Shows - General	109,389	---	37,191	---	72,198	---	72,198
183707	Equestrian Center - Management Operations	---	---	524,862	382,789	(524,862)	(382,789)	(142,073)
	TOTAL EQUESTRIAN CENTER	757,708	414,162	2,637,269	1,368,311	(1,879,561)	(954,149)	(925,412)

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
 PRINCE GEORGE'S COUNTY
 ENTERPRISE FACILITIES ANNUAL REPORT
 FOR FISCAL YEARS 1994 AND 1993

EXHIBIT D-2
 SUPPLEMENT
 Page 2 of 2

ACCOUNT CODE	FACILITY	REVENUE FY 94	REVENUE FY 93	EXPENSES FY 94	EXPENSES FY 93	PROFIT/(LOSS) BEFORE DEPRECIATION FY 94	PROFIT/(LOSS) BEFORE DEPRECIATION FY 93	INCREASE (DECREASE)
SPORTS CENTER								
186502	Range Operation	663,900	580,070	698,362	652,607	(34,462)	(72,537)	38,075
COLLEGE PARK AIRPORT								
187104	College Park Airport	225,743	205,475	510,013	516,628	(284,270)	(311,153)	26,883
184120	College Park Airport 94th Aero	---	---	---	---	---	---	---
	TOTAL AIRPORT	<u>225,743</u>	<u>205,475</u>	<u>510,013</u>	<u>516,628</u>	<u>(284,270)</u>	<u>(311,153)</u>	<u>26,883</u>
TOTAL RECREATION FACILITIES		<u>4,673,911</u>	<u>4,092,698</u>	<u>6,996,289</u>	<u>5,845,547</u>	<u>(2,322,378)</u>	<u>(1,752,850)</u>	<u>(569,528)</u>
184101	Bladensburg Marina	---	26,521	194,944	257,470	(194,944)	(230,949)	36,005
186106	Sandy Hill Landfill	---	---	---	1,796,505	---	(1,796,505)	1,796,505
TOTAL RECREATION AND CONCESSION		<u>4,673,911</u>	<u>4,119,219</u>	<u>7,191,233</u>	<u>7,899,522</u>	<u>(2,517,322)</u>	<u>(3,780,304)</u>	<u>1,262,982</u>

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THE MARYLAND-NATIONAL CAPITAL PARK & PLANNING COMMISSION
MOTGOMERY COUNTY
LEAVE FUND
ANALYSIS OF ACCRUED LEAVE
FOR THE YEAR ENDED JUNE 30, 1994

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	TOTAL			ANNUAL, PERS. & HOLIDAY			SICK		
	REVENUE	EXPENSE	NET	REVENUE	EXPENSE	NET	REVENUE	EXPENSE	NET
COMM. & COMM. REL.	65,208	66,208	(1,000)	49,044	54,571	(5,527)	16,164	11,637	4,527
PLANNING DEPT.	1,021,171	920,737	100,434	749,753	704,370	45,383	271,418	216,367	55,051
PARKS DEPT.	2,936,487	2,748,435	188,052	2,040,712	1,915,823	124,889	895,775	832,612	63,163
MERIT BOARD	4,900	4,900	0	4,434	4,784	(350)	466	116	350
DHRM	123,266	101,906	21,360	90,788	75,300	15,488	32,478	26,606	5,872
LEGAL DEPT.	56,582	56,582	0	40,450	35,483	4,967	16,132	21,099	(4,967)
FINANCE DEPT.	180,356	163,788	16,568	128,919	120,755	8,164	51,437	43,033	8,404
TOTAL	4,387,970	4,062,556	325,414	3,104,100	2,911,086	193,014	1,283,870	1,151,470	132,400
INTEREST INCOME	9,642		9,642						
TOTAL INCLUDING INTEREST	4,397,612	4,062,556	335,056						

Note: (1) As of January, 1994, Personal and Holiday leave is being charged to the Departments.
 (2) Amounts exclude adjustments for the residual equity transfer, funding of the leave liability and funding required to eliminate negative fund balance.

THE MARYLAND-NATIONAL CAPITAL PARK & PLANNING COMMISSION
 PRINCE GEORGE'S COUNTY
 LEAVE FUND
 ANALYSIS OF ACCRUED LEAVE
 FOR THE YEAR ENDED JUNE 30, 1994

	TOTAL			ANNUAL, PERS. & HOLIDAY			SICK		
	REVENUE	EXPENSE	NET	REVENUE	EXPENSE	NET	REVENUE	EXPENSE	NET
COMMISSIONERS	71,860	59,629	12,231	53,897	44,956	8,941	17,963	14,673	3,290
PR. GEO. PLANNING DEPT.	1,053,104	885,149	167,955	773,010	633,317	139,693	280,094	251,832	28,262
PR. GEO. PARK FUND	2,545,013	2,424,450	120,563	1,778,111	1,631,331	146,780	766,902	793,119	(26,217)
PR. GEO. RECREATION FUND	1,277,683	1,040,788	236,895	952,411	798,509	153,902	325,272	242,279	82,993
MERIT BOARD	4,900	4,900	0	4,434	4,784	(350)	466	116	350
DHRM	124,848	103,191	21,657	92,330	76,583	15,747	32,518	26,608	5,910
LEGAL DEPT.	56,583	56,583	0	40,140	35,484	4,656	16,443	21,099	(4,656)
FINANCE DEPT.	180,340	163,795	16,545	128,909	120,759	8,150	51,431	43,036	8,395
TOTAL	5,314,331	4,738,485	575,846	3,823,242	3,345,723	477,519	1,491,089	1,392,762	98,327
INTEREST INCOME	22,394		22,394						
TOTAL INCLUDING INTEREST	5,336,725	4,738,485	598,240						

Note: (1) As of January, 1994, Personal and Holiday leave is being charged to the Departments.
 (2) Amounts exclude adjustments for the residual equity transfer, funding of the leave liability and funding required to eliminate negative fund balance.

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THE MARYLAND-NATIONAL CAPITAL PARK & PLANNING COMMISSION

LEAVE FUNDS
ANALYSIS OF ACCRUED LEAVE
FROM INCEPTION (JULY 1, 1985) TO JUNE 30, 1994

EXHIBIT E-2
SUPPLEMENT
LEAVE FUND

	TOTAL			ANNUAL, PERS., HOLIDAY			SICK		
	TOTAL REV	TOTAL EXP	NET	REV.	EXP.	NET	REV.	EXP.	NET
MONT. COMM. & COMM. REL.	528,071	449,490	78,581	428,955	380,480	48,475	99,116	69,010	30,106
MONT. PLANNING DEPT.	7,144,700	6,877,608	267,092	5,522,673	5,457,102	65,571	1,622,027	1,420,506	201,521
MONT. PARKS DEPT.	23,199,897	23,213,943	(14,046)	17,446,833	17,188,753	258,080	5,753,064	6,025,190	(272,126)
PR. GEO. COMMISSIONERS	480,179	429,039	51,140	385,087	336,927	48,160	95,092	92,112	2,980
PR. GEO. PLANNING DEPT.	7,492,780	7,400,727	92,053	5,817,590	5,584,461	233,129	1,675,190	1,816,266	(141,076)
PR. GEO. PARK FUND	18,119,663	18,603,222	(483,559)	13,578,806	13,339,432	239,374	4,540,857	5,263,790	(722,933)
PR. GEO. RECREATION FUND	8,334,123	7,466,225	867,898	6,463,219	5,885,818	577,401	1,870,904	1,580,407	290,497
MERIT BOARD	56,010	55,689	321	45,230	49,065	(3,835)	10,780	6,624	4,156
DHRM	1,768,908	1,712,215	56,693	1,359,202	1,323,289	35,913	409,706	388,926	20,780
LEGAL DEPT.	714,361	671,824	42,537	546,150	516,905	29,245	168,211	154,919	13,292
FINANCE DEPT.	2,052,955	1,865,963	186,992	1,570,515	1,391,770	178,745	482,440	474,193	8,247
TOTALS BEFORE INTEREST INCOME	<u>69,891,647</u>	<u>68,745,945</u>	1,145,702	<u>53,164,260</u>	<u>51,454,002</u>	<u>1,710,258</u>	<u>16,727,387</u>	<u>17,291,943</u>	<u>(564,556)</u>
INTEREST INCOME			261,109						
LESS FUNDING OF LEAVE FUND LIAB			(1,203,000)						
FUND EQUITY			<u>203,811</u>						

FILENAME:HDT094

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MEMO

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

85-13
KP 9-16

11-Oct-94

TO: Secretary-Treasurer, AEN

FROM: Cash Management, Keith Phillip

SUBJECT: MONTGOMERY COUNTY PROPERTY TAX REVENUE - HISTORICAL INFORMATION FOR THE TWELVE MONTHS ENDED JUNE 30, 1994.

Following is the latest data with respect to collections of property taxes for Fiscal Year 94. The tabulations compare actual property taxes for the past three years, and the current year through June 30, 1994.

HISTORICAL INFORMATION

FISCAL YEAR	TAX RATE	ADOPTED BUDGET	ACTUAL THRU: 6/30		TOTAL COLLECTION FOR YEAR		
			AMOUNT	% OF BUDGET	% OF ACTUAL	AMOUNT	% OF BUDGET
91	24.50	50,113,000	50,258,186	100.29	100.00	50,258,186	100.29
92	21.90	49,130,000	49,081,428	99.90	100.00	49,081,428	99.90
93	21.50	52,402,000	51,320,304	97.94	100.00	51,320,304	97.94
94	21.10	52,763,582	52,734,343 *	99.94	100.00	52,734,344	99.94

FUND ALLOCATION FOR FY 1994

FUND	ADOPTED BUDGET		ACTUAL THRU: 6/30	
	RATE	AMOUNT	AMOUNT *	% OF BUDGET
Special Revenue -				
Administration	6.20	\$15,508,320	\$15,442,594	99.58
Park General	14.60	36,389,262	36,444,582	100.15
	20.80	\$51,897,582	\$51,887,176	99.98
Advanced Land	0.30	866,000	847,167	97.83
TOTAL	21.10	\$52,763,582	\$52,734,343	99.94

MEMO

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

11-Oct-94

TO : Secretary-Treasurer, AEN

FROM : Cash Management, Keith Phillip

**MONTGOMERY COUNTY - SPECIAL REVENUE FUNDS
CONDENSED STATEMENT OF REVENUE JUNE 30, 1994**

Fund	FY 93	FY 94		Y.T.D. %	
	Actual	Budget	Actual	FY 93	FY 94
Administration:					
Property Taxes	\$15,096,416	\$15,508,320	\$15,442,594	98.34%	99.58%
Intergovernmental	66,106	429,245	455,738	24.82	106.17
Fees & Charges	184,886	92,800	93,643	120.76	100.91
Interest-Operating	139,140	120,000	157,705	55.66	131.42
Miscellaneous	209,883	170,200	197,660	153.31	116.13
Total	<u>\$15,696,431</u>	<u>\$16,320,565</u>	<u>\$16,347,340</u>	<u>97.14%</u>	<u>100.16%</u>
Park General:					
Property Taxes	\$35,400,088	\$36,389,262	\$36,444,582	97.76%	100.15%
Intergovernmental	0	0	7,500	0.00	0.00
Fees & Charges	127,646	205,500	193,410	63.19	94.12
Rentals	930,009	1,008,000	928,393	106.73	92.10
Interest-CIP	255,493	120,000	227,899	170.33	189.92
Interest-Operating	244,480	185,000	289,939	40.41	156.72
Miscellaneous	49,806	80,500	48,556	53.27	60.32
Total	<u>\$37,007,522</u>	<u>\$37,988,262</u>	<u>\$38,140,279</u>	<u>96.89%</u>	<u>100.40%</u>
Summary:					
Property Taxes	\$50,496,504	\$51,897,582	\$51,887,176	97.93%	99.98%
Intergovernmental	66,106	429,245	463,238	20.23	107.92
Service Charges	312,532	298,300	287,053	88.01	96.23
Rentals	930,009	1,008,000	928,393	106.73	92.10
Interest-CIP	255,493	120,000	227,899	170.33	189.92
Interest-Operating	383,620	305,000	447,644	44.87	146.77
Miscellaneous	259,689	250,700	246,216	112.71	98.21
Total	<u>\$52,703,953</u>	<u>\$54,308,827</u>	<u>\$54,487,619</u>	<u>96.97%</u>	<u>100.33%</u>
Advance Land Tax	<u>\$823,800</u>	<u>\$870,800</u>	<u>\$847,167</u>	<u>98.31%</u>	<u>97.29%</u>

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MEMO

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

85-13
KP 9-16

11-Oct-94

TO: Secretary-Treasurer, AEN

FROM: Cash Management, Keith Phillip

SUBJECT: PRINCE GEORGE'S COUNTY PROPERTY TAX REVENUE - HISTORICAL INFORMATION FOR THE TWELVE MONTHS ENDED JUNE 30, 1994.

Following is the latest data with respect to collections of property taxes for Fiscal Year 94. The tabulations compare actual property taxes for the past three years, and the current year through June 30, 1994.

HISTORICAL INFORMATION

FISCAL YEAR	TAX RATE	ADOPTED BUDGET	ACTUAL THRU: 6/30			TOTAL COLLECTION FOR YEAR	
			AMOUNT	% OF BUDGET	% OF ACTUAL	AMOUNT	% OF BUDGET
91	53.50	66,765,000	65,044,486	97.42	100.00	65,044,486	97.42
92	58.50	77,663,600	75,470,556	97.18	100.00	75,470,556	97.18
93	61.00	87,833,815	85,996,146	97.91	100.00	85,996,146	97.91
94	61.00	90,310,767	91,143,535 *	100.92	100.00	91,143,535	100.92

FUND ALLOCATION FOR FY 1994

FUND	ACTUAL THRU: 6/30			
	ADOPTED BUDGET RATE	ADOPTED BUDGET AMOUNT	ACTUAL AMOUNT *	% OF BUDGET
Special Revenue -				
Administration	11.03	\$17,087,377	\$16,994,863	99.46
Park General	35.87	51,114,750	51,882,516	101.50
Recreation	13.48	21,136,640	21,288,255	100.72
	60.38	\$89,338,767	\$90,165,634	100.93
Advanced Land	0.62	972,000	977,901	100.61
TOTAL	61.00	\$90,310,767	\$91,143,535	100.92

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MEMO

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

11-Oct-94

TO : Secretary-Treasurer, AEN

FROM : Cash Management, Keith Phillip

**PRINCE GEORGE'S COUNTY - SPECIAL REVENUE FUNDS
CONDENSED STATEMENT OF REVENUE JUNE 30, 1994**

Fund	FY 93	FY 94		Y.T.D. %	
	Actual	Budget	Actual	FY 93	FY 94
Administration:					
Property Taxes	\$16,223,418	\$17,087,377	\$16,994,863	98.55%	99.46%
Intergovernmental	294,743	354,739	374,787	130.95	105.65
Sales	57,874	80,000	47,701	72.34	59.63
Fees & Charges	320,688	330,000	484,358	100.22	146.78
Interest-Operating	197,234	210,000	220,661	78.89	105.08
Miscellaneous	110,096	100,000	141,328	84.69	141.33
Total	\$17,204,053	\$18,162,116	\$18,263,698	98.50%	100.56%
Park General:					
Property Taxes	\$46,114,409	\$51,114,750	\$51,882,516	97.61%	101.50%
Intergovernmental	0	500,000	0	0.00	0.00
Fees & Charges	123,006	157,250	130,400	58.59	82.93
Concessions	421,288	500,000	555,830	84.26	111.17
Rentals	764,707	719,000	616,350	121.38	85.72
Interest-CIP	716,830	540,000	1,103,558	119.47	204.36
Interest-Operating	644,986	378,700	702,559	161.25	185.52
Miscellaneous	172,474	75,960	94,066	200.64	123.84
Total	\$48,957,700	\$53,985,660	\$55,085,279	97.59%	102.04%
Recreation:					
Property Taxes	\$22,735,719	\$21,136,640	\$21,288,255	98.04%	100.72%
Intergovernmental	112,900	236,074	235,529	53.72	99.77
Fees & Charges	3,793,452	3,871,865	3,717,215	108.83	96.01
Rentals	287,695	247,225	274,042	106.99	110.85
Interest-Operating	263,704	148,900	282,584	131.85	189.78
Miscellaneous	61,691	83,990	49,850	79.97	59.35
Total	\$27,255,161	\$25,724,694	\$25,847,475	99.36%	100.48%
Summary:					
Property Taxes	\$85,073,546	\$89,338,767	\$90,165,634	97.91%	100.93%
Intergovernmental	407,643	1,090,813	610,316	43.59	55.95
Fees & Charges	4,295,020	4,439,115	4,379,674	104.86	98.66
Concessions	421,288	500,000	555,830	84.26	111.17
Rentals	1,052,402	966,225	890,392	117.08	92.15
Interest-CIP	716,830	540,000	1,103,558	119.47	204.36
Interest-Operating	1,105,924	737,600	1,205,804	130.11	163.48
Miscellaneous	344,261	259,950	285,244	117.46	109.73
Total	\$93,416,914	\$97,872,470	\$99,196,452	98.27%	101.35%
Advance Land Tax	\$922,600	\$972,000	\$977,901	98.07%	100.61%

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
 GRANT ACTIVITY REPORT - MONTGOMERY COUNTY
 July 1, 1993 through June 30, 1994

PBC 26-93

INDEX	PROJ.	DESCRIPTION	1993 BUDGETED REVENUE	GRANT APPL'N AMOUNT	APPROVED GRANT AMOUNT	GRANT PERIOD	GRANT RECEIPTS TO DATE	GRANT REVENUE INCEPTION TO DATE	CURRENT YEAR GRANT REVENUE	AMOUNT RECEIVABLE		EXPENDITURES		APPROVED GRANT NOT REQUISITIONED	STATUS	
										BILLED	UNBILLED	TOTAL	INCEPTION TO DATE			CURRENT YEAR
<u>PLANNING DEPARTMENT</u>																
852202		MD/MC - Historic Preservation FY 93			110,050	FY 93 - FY 94	110,050	110,050	110,050	0	0	0	110,050	110,050	0	CLOSED
852301		MD/MC - Historic Preservation FY 93			41,800	FY 93 - FY 94	25,100	25,100	25,100	0	0	0	25,100	25,100	16,700	OPEN
850115		MD/MC-Historic Preservation FY 94			120,050	FY94	0	83,145	83,145	0	83,145	83,145	83,145	83,145	120,050	OPEN
850214		MD/MC-Historic Preservation FY 94			46,400	FY 94	0	6,402	6,402	0	6,402	6,402	6,402	6,402	46,400	OPEN
852210		MD/MC-Historic Preservation FY 95			127,750	FY 95	0	0	0	0	0	0	0	0	127,750	OPEN
852228		MD/MD-Historic Preservation FY 95			28,150	FY 95	0	0	0	0	0	0	0	0	28,150	OPEN
852236		MD/MC-Historic Preservation FY 95			19,950	FY 95	0	0	0	0	0	0	0	0	19,950	OPEN
851105		WSSC - Geog. Information Survey			200,000	FY 94	50,000	200,000	200,000	0	150,000	150,000	200,000	200,000	150,000	OPEN
804849		COG - First Phase Model Dev.			10,000	1/31/93	10,000	10,000	0	0	0	0	10,000	0	0	CLOSED
852509		COG - Evaluation of a Survey Panel Design			14,500	FY 93	14,500	14,500	14,500	0	0	0	14,500	14,500	0	CLOSED
852905		Md/Office of Planning - Planning Assistance			41,355	FY 94	16,542	16,542	16,542	0	0	0	16,542	16,542	24,813	OPEN
852319		MD/DNR - Patuxent Estuary Demonstration Project			15,000	12/1/92 thru 3/31/93	15,000	5,942	0	0	0	5,942	0	0	0	OPEN
		<u>TOTAL PLANNING</u>			<u>775,005</u>		<u>241,192</u>	<u>471,680</u>	<u>455,738</u>	<u>0</u>	<u>239,546</u>	<u>239,546</u>	<u>471,680</u>	<u>455,738</u>	<u>533,813</u>	
<u>PARK FUND</u>																
851600		MD/POS - Park Planning Grant			25,000	FY 94	0	0	0	0	0	0	0	0	25,000	OPEN
		<u>TOTAL PARK FUND</u>			<u>25,000</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,000</u>	
<u>TRUST FUND</u>																
494328		MC/DOT - ICC Environmental Study			156,000	FY 93	156,000	93,973	92,773	0	0	0	93,973	92,773		
494328		MC/DOT-ICC Environmental Study			170,000	FY 94	170,000	0	0	0	0	0	0	0	0	OPEN
		<u>TOTAL CIP FUND</u>			<u>326,000</u>		<u>326,000</u>	<u>93,973</u>	<u>92,773</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>93,973</u>	<u>92,773</u>	<u>0</u>	
<u>PARK DEVELOPMENT</u>																
610105 E247		POS - Aberdeen L.P.			243,750	7/01/87 - 12/31/89	230,201	230,201	0	4,520	0	4,520	234,721	0	9,029	W/O
653311		MD/Dept. of Agriculture - Sediment Basin - Meadowbrook Stables			5,705	FY 93	5,705	5,705	5,705	0	0	0	5,705	5,705	0	CLOSED
653311		MD/Dept. of Agr. - Meadowbrook waste storage const.			10,000	FY 91	10,000	10,000	10,000	0	0	0	10,000	10,000	0	CLOSED
622902		POS - Hunters Woods Local Park			282,000	2/5/92 - 6/30/92	209,873	209,873	0	0	0	209,873	0	0	72,127	OPEN
620823		MD/SHA - Capital Crescent Trail (FED Pass Thru)			867,000	FY 94	23,483	130,126	130,126	0	130,126	130,126	130,126	130,126	843,517	OPEN
		<u>TOTAL DEVELOPMENT & ACQUISITION</u>			<u>1,408,455</u>		<u>479,262</u>	<u>585,905</u>	<u>145,831</u>	<u>4,520</u>	<u>130,126</u>	<u>134,646</u>	<u>590,425</u>	<u>145,831</u>	<u>924,673</u>	
		<u>TOTAL COUNTY</u>			<u>\$2,534,460</u>		<u>\$1,046,454</u>	<u>\$1,151,559</u>	<u>\$694,342</u>	<u>\$4,520</u>	<u>\$369,672</u>	<u>\$374,192</u>	<u>\$1,156,079</u>	<u>\$694,342</u>	<u>\$1,483,486</u>	

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Prepared by:
 Finance Dept., Accounting Div.
 Terry D. Johnson
 05-Oct-94
 04:29 PM

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
 GRANT ACTIVITY REPORT - PRINCE GEORGE'S COUNTY
 July 1, 1993 - June 30, 1994

L.D. INDEX Code	DESCRIPTION	APPROVED GRANT AMOUNT	GRANT PERIOD	GRANT RECEIPTS TO DATE	GRANT REVENUE INCEPTION TO DATE	CURRENT YEAR GRANT REVENUE	AMOUNT RECEIVABLE			EXPENDITURES		APPROVED GRANT NOT REQUISITIONED	STATUS
							BILLED	UNBILLED	TOTAL	INCEPTION TO DATE	CURRENT YEAR		
<u>PLANNING DEPARTMENT</u>													
801415	P.G. Co. - Stormwater Mgt. - FY 94	210,000	7/01/93 - 6/30/94	97,020	184,910	184,910	87,890	0	87,890	184,910	184,910	25,090	OPEN
804732	P.G. Co. - Stormwater Mgt - FY93	200,000	7/01/92 - 6/30/93	161,655	161,655	0	0	0	0	161,655	0	38,345	CLOSED
804930	MD/MHT - Survey & Educational Outreach FY 93 (Fed)	11,617	9/30/92 - 7/31/93	8,100	8,100	0	0	0	0	8,100	0	3,517	CLOSED
805051	Local Trans. Planning Assistance Grant	40,638	4/05/94 - 6/30/97	16,255	0	0	0	0	0	0	0	24,383	OPEN
804922	US D.O.T. - Mobility Match Program (Fed)	120,000	6/09/92	60,580	102,667	102,667	35,678	6,429	42107	102,667	102,667	17,313	OPEN
	TOTAL PLANNING DEPT.	<u>\$582,255</u>		<u>\$343,611</u>	<u>\$457,352</u>	<u>\$287,597</u>	<u>\$123,567</u>	<u>\$6,429</u>	<u>\$129,996</u>	<u>\$457,352</u>	<u>\$287,597</u>	<u>\$108,648</u>	
<u>PARK FUND</u>													
801183	MD/DNR - Robinson Tract Wetland Creation	53,250	07/01/91 - 12/31/92	47,925	47,925	0	0	0	0	47,925	0	5,325	OPEN
803734	MD/DNR - Fleming Prelaw Reclamation			0	0	0	0	0	0	0	0	0	OPEN
	TOTAL PARK FUND	<u>\$53,250</u>		<u>\$47,925</u>	<u>\$47,925</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$47,925</u>	<u>\$0</u>	<u>\$5,325</u>	
<u>TRUST FUND</u>													
595215	P. G. DER - Geographic Inf. Sys.	117,000		117,000	0	0	0	0	0	0	0	0	OPEN
595215	P. G. DER - Geographic Inf. Sys.	1,192,400		120,160	0	0	0	0	0	0	0	1,072,240	OPEN
595215	WSSC - Geographic Inf. Sys.	200,000		50,000	0	0	0	0	0	0	0	0	OPEN
	TOTAL TRUST FUND	<u>1,509,400</u>		<u>287,160</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,072,240</u>	
<u>DONATIONS</u>													
805200	George Washington Univ. - Museum Studies	1,560		1,560	1,560	1,560	0	0	0	0	0	0	CLOSED
		<u>1,560</u>		<u>1,560</u>	<u>1,560</u>	<u>1,560</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<u>RECREATION FUND</u>													
804799	MSAC - Arts Division Programs	42,211	FY 93 - 94	42,211	34,252	13,067	0	0	0	34,252	13,067	0	OPEN
804765	MSAC - Arts/Harmony Hall R.C.	6,236	FY 93	6,236	6,204	1,123	0	0	0	6,204	1,123	0	OPEN
805002	MSAC - Gen. Operating Grant	50,151	FY 94	50,151	33,201	33,201	0	0	0	33,201	33,201	0	CLOSED
805044	MSAC - Publick Playhouse Spec. Proj.	1,000	FY 94	1,000	0	0	0	0	0	0	0	1,000	CLOSED
805010	MSAC - Harmony Hall Reg. Ctr. GOG	15,000	FY 94	15,000	13,955	13,955	0	0	0	13,955	13,955	1,045	CLOSED
805036	MSAC - Publick Playhouse GOG	29,792	FY 94	29,792	26,000	26,000	0	0	0	26,000	26,000	3,792	OPEN
804708	CDBG - Archaeology Storage Facility FY 92	2,500	FY 93 - FY 94	2,250	2,169	2,169	0	0	0	2,169	2,169	250	OPEN
804690	CDBG - Darnall's Burial Artifacts FY 92	2,500	FY 93 - FY 94	2,250	241	241	0	0	0	241	241	250	OPEN

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THE MARYLAND - NATIONAL CAPITAL PARK AND PLANNING COMMISSION
 GRANT ACTIVITY REPORT - PRINCE GEORGE'S COUNTY
 July 1, 1993 - June 30, 1994

L.D. INDEX Code	DESCRIPTION	APPROVED GRANT AMOUNT	GRANT PERIOD	GRANT RECEIPTS TO DATE	GRANT REVENUE INCEPTION TO DATE	CURRENT YEAR GRANT REVENUE	AMOUNT RECEIVABLE			EXPENDITURES		APPROVED GRANT NOT REQUISITIONED	STATUS
							BILLED	UNBILLED	TOTAL	INCEPTION TO DATE	CURRENT YEAR		
804815	CDBG - College Park Airport History Tour	2,500		2,250	0	0	0	0	0	0	0	250	OPEN
802520	MAAF - Winard Harper	2,100	FY 94	2,100	2,100	2,100	0	0	0	2,100	2,100	0	CLOSED
802546	MAAF - Jomandi Productions	3,000	FY 94	3,000	3,000	3,000	0	0	0	3,000	3,000	0	CLOSED
802538	MAAF - Nat'l Theatre of the Deaf	2,250	FY 94	2,250	2,250	2,250	0	0	0	2,250	2,250	0	CLOSED
804971	MAAF - Dance Brazil	1,500	FY 94	1,500	1,500	1,500	0	0	0	1,500	1,500	0	CLOSED
805028	MAAF - Mont. Cult. Ctr. - General Operating Grant	18,000	FY 94	18,000	18,000	18,000	0	0	0	18,000	18,000	0	CLOSED
804989	MD/MRDDA - Summer Program FY 93-94	10,702	FY 93 - FY 94	10,702	10,702	10,702	0	0	0	10,702	10,702	0	CLOSED
801381	MD/MRDDA - Summer Program FY 94	8,182	FY 94	8,182	8,182	8,182	0	0	0	8,182	8,182	0	CLOSED
804906	PGAC - Arts Alive	900	FY 93	900	900	248	0	0	0	900	248	0	OPEN
804914	PGAC - Choreographer's Showcase	450	FY 93	450	450	450	0	0	0	450	450	0	CLOSED
802462	PGAC - Juried Art	1,000	FY 94	1,000	1,000	1,000	0	0	0	1,000	1,000	0	CLOSED
802413	PGAC - Choreographer's Showcase	1,000	FY 94	1,000	1,000	1,000	0	0	0	1,000	1,000	0	CLOSED
802421	PGAC - Arts Alive	1,000	FY 94	1,000	0	0	0	0	0	0	0	1,000	OPEN
802439	PGAC - MCAC/Literary Series	500	FY 94	500	500	500	0	0	0	500	500	0	CLOSED
802447	PGAC - MCAC/Jazz Series	750	FY 94	750	750	750	0	0	0	750	750	0	CLOSED
802454	PGAC - PubliCk Playhouse	750	FY 94	750	750	750	0	0	0	750	750	0	CLOSED
802470	Alt. Roots - Jomandi Residency	5,300	FY 94	5,300	5,300	5,300	0	0	0	5,300	5,300	0	CLOSED
804401	Md./Dept. of Ed. - School Comm. Ctr.	87,060	FY 94	87,060	87,060	87,060	0	0	0	87,060	87,060	0	CLOSED
800037	Chesapeake Bay Trust Grant	765	FY 94	765	0	0	0	0	0	0	0	0	OPEN
800052	MD/DNR - Gov. Youths Fishing Derby	330	FY 94	0	0	0	330	0	330	0	0	0	OPEN
800110	Alternate Roots - Junebug Productions	650	FY 94	650	650	650	0	0	0	650	650	0	CLOSED
800219	Alternate Roots - Roadside Appalshop	625	FY 94	625	625	625	0	0	0	625	625	0	CLOSED
TOTAL RECREATION FUND		\$298,704		\$297,624	\$260,741	\$233,824	\$330	\$0	\$330	\$260,742	\$233,824	\$7,587	
<hr/>													
PARK ACQUISITION													
770909	MD/POS - Tinkers Creek SVP	57,375		56,860	56,860	2,075	0	0	0	56,860	2,075	515	OPEN
780106	MD/POS - Watkins Reg. Park	821,846		821,846	821,846	821,846	0	0	0	821,846	0	0	CLOSED
731703	MD/POS - Glen Dale Lake Comm \$63,600 amendmt.	652,100	8/88 - 1/1/92	646,924	651,024	4,100	0	4,100	4,100	651,024	4,100	1,076	OPEN
746206	MD/POS - Mt Oak CP/Church Rd	337,140	12/90 - 9/1/91	331,205	331,205	0	0	0	0	331,205	0	5,935	OPEN
769505	MD/POS - Long Branch SVP	55,000	FY 94	0	0	0	0	0	0	0	0	55,000	OPEN
736900	POS - Hillwood Manor Playground	26,250	2/05/92 - 6/1/92	22,313	22,313	0	0	0	0	22,313	0	3,937	OPEN
TOTAL PARK ACQUISITION		\$1,949,711		\$1,879,147	\$1,883,247	\$828,021	\$0	\$4,100	\$4,100	\$1,883,247	\$6,175	\$66,464	

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
 GRANT ACTIVITY REPORT - PRINCE GEORGE'S COUNTY
 July 1, 1993 - June 30, 1994

L.D. INDEX Code	DESCRIPTION	APPROVED GRANT AMOUNT	GRANT PERIOD	GRANT RECEIPTS TO DATE	GRANT REVENUE INCEPTION TO DATE	CURRENT YEAR GRANT REVENUE	AMOUNT RECEIVABLE			EXPENDITURES		APPROVED GRANT NOT REQUISITIONED	STATUS
							BILLED	UNBILLED	TOTAL	INCEPTION TO DATE	CURRENT YEAR		
<u>DEVELOPMENT</u>													
777904	MD/DNR - Waterway Improvement Prog. (Magraders Ferry)	50,000	FY93 through end	375	1,725	1,725	0	1,350	1,350	1,725	1,725	49,625	OPEN
728600	MD/EPA - Fairland SWM Demo. (Fed)	651,500	9/19/90 - 12/31/94	385,000	385,233	233	0	233	233	385,233	233	266,500	OPEN
756304	POS - Gardner Canoe Launch	36,500	7/1/89 - 12/01/90	37,159	37,159	0	0	0	0	37,159	0	1,341	OPEN
753400	POS - Prince Georges Ballroom	116,175	12/90 - 9/1/91	105,333	105,333	0	0	0	0	105,333	0	10,842	OPEN
720102 R635	POS - Cheltenham Comm. Park	30,000	9/26/85 - 12/31/91	0	0	0	0	0	0	14,679	0	30,000	OPEN
711002	St. Md. SHA - Anacostia Tributaries Trail (Fed pass thru)	1,400,000	FY 93 thru end	0	354,375	354,375	0	354,375	354,375	354,375	354,375	1,400,000	OPEN
733709	ST. MD - Harmony Hall Reg. Ctr.	300,000	FY 92	0	0	0	0	0	0	0	0	300,000	OPEN
718502	ST. MD - Calvert Mansion - Bonds	500,000	10/15/90 - end	500,000	500,000	145	0	0	0	500,000	145	0	CLOSED
743310 O857	ST. MD. - Marietta Mansion - Bonds	150,000	11/7/88 TO END	92,893	92,893	92,893	0	1,783	1,783	94,676	94,676	57,107	OPEN
726505 R936	ST. MD. - Equestrian Ctr - Bonds 87	450,000	11/16/88 to end	370,243	370,243	24,180	0	0	0	370,243	24,180	79,757	OPEN
726505	ST. MD. - Equestrian Ctr - Bonds 88	1,000,000	5/10/90 TO END	959,060	959,060	0	0	0	0	959,060	0	40,940	OPEN
726505	ST. MD. - Equestrian Ctr - Bonds 90	2,000,000	5/10/90 TO END	2,000,000	2,000,000	1,878,371	0	0	0	2,000,000	1,878,371	0	CLOSED
726505	ST. MD. - Equestrian Ctr - Bonds 91	500,000	10/17/91 TO END	232,498	232,498	21,243	0	0	0	232,498	21,243	267,502	OPEN
759407	ST. MD. - PG Baseball Stadium	2,500,000	FY93 thru end	249,902	249,902	249,902	0	0	0	249,902	249,902	2,250,098	OPEN
721308	CDBG - College Park Comm. Ctr.	750,000		750,000	90,395	19,614	0	0	0	90,395	19,614	0	OPEN
722108	FAA - College Park Airport (Fed)	689,822	05/91 - end	689,822	689,822	0	0	0	0	689,822	0	0	CLOSED
722108	FAA - College Park Airport Layout Plan Update (Fed)	43,650	FY 94	0	0	0	0	0	0	0	0	43,650	OPEN
722124	College Park Airport - MAA	27,800		27,800	27,800	0	0	0	0	27,800	0	0	CLOSED
722132	College Park Airport Museum - Bond 91	350,000	05/91 - end	297,450	297,450	297,450	0	0	0	297,450	297,450	52,550	OPEN
TOTAL DEVELOPMENT		<u>\$11,547,447</u>		<u>\$6,697,535</u>	<u>\$6,393,889</u>	<u>\$2,940,131</u>	<u>\$0</u>	<u>\$357,741</u>	<u>\$357,741</u>	<u>\$6,410,351</u>	<u>\$2,941,914</u>	<u>\$4,849,912</u>	
TOTAL PARKS & RECREATION DEPARTMENTS		<u>\$13,849,112</u>				<u>\$4,001,976</u>	<u>\$330</u>	<u>\$361,841</u>	<u>\$362,171</u>	<u>\$8,602,285</u>	<u>\$3,181,913</u>	<u>\$4,929,288</u>	
TOTAL COUNTY		<u>\$15,940,767</u>				<u>\$4,289,572</u>	<u>\$123,897</u>	<u>\$368,270</u>	<u>\$492,168</u>	<u>\$9,059,617</u>	<u>\$3,469,511</u>	<u>\$6,110,176</u>	

Prepared by:
 Finance Dept., Accounting Div.
 Terry D. Johnson
 05-Oct-94
 04:29 PM

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
FINANCE DEPARTMENT - ACCOUNTING DIVISION
MONTGOMERY COUNTY
GRANT RECEIVABLES AGING
AS OF JUNE 30, 1994

INDEX NO.	DESCRIPTION OF GRANT	GRANTOR	INVOICE NO.	AMOUNT	AMOUNT OUTSTANDING				EXPLANATION
					0-60	60-120	120-180	180-OVER	
610105	POS - Aberdeen L.P.	ST.MD.	5279	\$4,520				\$4,520	HELD UP BY POS DUE TO RYON CONTRACT SPLIT
	TOTAL MONTGOMERY COUNTY			\$4,520	\$0	\$0	\$0	\$4,520	

Prepared by:
 Finance Dept., Accounting Div.
 Terry D. Johnson
 05-Oct-94

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
FINANCE DEPARTMENT - ACCOUNTING DIVISION
PRINCE GEORGE'S COUNTY
Grant Receivables Aging
As of June 30, 1994

INDEX NO.	DESCRIPTION OF GRANT	GRANTOR	INVOICE NO.	AMOUNT	AMOUNT OUTSTANDING				EXPLANATION
					0-60	60-120	120-180	180-OVER	
804922	Mobility Match Program	US D. O. T.	173	35,678		35,678			Current
801415	Stormwater Management FY94	P. G. County	184	87,890	87,890				Current
Total - Prince George's County Planning Dept.				<u>123,568</u>	<u>87,890</u>	<u>35,678</u>	<u>0</u>	<u>0</u>	
800052	Gov. Youths Fishing Derby	MD - DNR	180	330	330				Current
Total - Prince George's Co. Parks and Recreation Dept.				<u>330</u>	<u>330</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL PRINCE GEORGE'S COUNTY				<u>\$123,898.00</u>	<u>88,219.60</u>	<u>\$35,678.00</u>	<u>0.00</u>	<u>0.00</u>	
				100.00%	71.20%	28.80%	0.00%	0.00%	

Prepared by:
 Finance Dept., Accounting Div.
 Terry D. Johnson
 05-Oct-94

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
 Grant "Automatic" Budget Adjustments
 Prince George's County - General Fund
 Fiscal Year 94

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Index Code	Grant Description	Administration Fund	Park Fund	Recreation Fund
801415	Stormwater Management FY 94	\$184,910.00		
804922	Mobility Match Program	102,687.00		
804799	MSAC - Arts Division Programs			13,067.08
804765	MSAC - Arts/ Harmony Hall Regional Center			1,123.20
805002	MSAC - General Operating Grant			33,201.14
805010	MSAC - Harmony Hall Regional Center GOG			13,955.27
805036	MSAC - Publick Playhouse GOG			26,000.00
804708	CDBG - Archaeology Storage Facility			2,168.78
804690	CDBG - Darnalls Burial Artifacts			241.43
802520	MAAF - Winard Harper			2,100.00
802546	MAAF - Jomandi Productions			3,000.00
802538	MAAF - National Theater of The Deaf			2,250.00
804971	MAAF - Dance Brazil			1,500.00
805028	MAAF - Montpelier Cultural Arts GOG			18,000.00
804906	PGAC - Arts Alive			247.90
804914	PGAC - Choreographers Showcase			450.00
802462	PGAC - Juried Arts			1,000.00
802413	PGAC - Choreographers Showcase			1,000.00
802439	PGAC - MCAC/Literary Series			500.00
802447	PGAC - MCAC/Jazz Series			750.00
802454	PGAC - Publick Playhouse			750.00
802470	Alternate Roots - Jomandi Residency			5,300.00
800110	Alternate Roots - Junebug Productions			650.00
800219	Alternate Roots - Roadside Appaisehop			625.00
804401	MD. Dept. of Education - School Comm. Ctrs			38,372.00
804989	MD/MRDDA - Summer Programs 93-94			10,702.00
801381	MD/MRDDA - Summer Programs 94			8,182.00
	TOTALS	287,597.00	0.00	185,135.80

File Name: GABA94
 Created By: T. Johnson
 Date: August 11, 1994

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

Montgomery County - Administration Fund

Analysis of Projection Variances - FY94

	FY94 Budget	FY94 Actual	Variances to Budget - Favorable/(Unfavorable)							
			6/30/94		3/31/94		12/31/93		9/30/93	
			\$	%	\$	%	\$	%	\$	%
REVENUES:										
TAXES	15,508,320	15,442,594	(65,726)	-0.4%	(180,000)	-1.2%	--	--	(77,000)	-0.5%
INTEREST	120,000	157,705	37,705	31.4%	30,000	25.0%	10,000	8.3%	20,000	16.7%
OTHER	692,245	747,041	54,796	7.9%	(68,300)	-9.9%	30,000	4.3%	--	--
TOTAL REVENUES	16,320,565	16,347,340	26,775	0.2%	(218,300)	-1.3%	40,000	0.2%	(57,000)	-0.3%
EXPENDITURES:										
COMMISSIONER'S OFFICE	807,150	759,218	47,932	5.9%	30,000	3.7%	30,000	3.7%	--	--
PLANNING DEPARTMENT-										
PLANNING PROGRAM	10,156,400	10,106,747	49,653	0.5%	--	--	--	--	--	--
PLANNING SUPPORT SERVICES	1,045,200	930,553	114,647	11.0%	--	--	--	--	--	--
GRANTS	429,245	455,738	(26,493)	-6.2%	83,000	19.3%	--	--	--	--
TOTAL PLANNING	11,630,845	11,493,038	137,807	1.2%	83,000	0.7%	--	--	--	--
CENTRAL ADMINISTRATION-										
DHRM	1,218,262	1,218,190	72	0.0%	--	--	--	--	--	--
FINANCE	1,744,164	1,734,086	10,078	0.6%	7,000	0.4%	17,000	1.0%	--	--
LEGAL	580,314	571,808	8,506	1.5%	1,800	0.3%	15,500	2.7%	--	--
SUPPORT SERVICES	361,630	361,586	44	0.0%	--	--	--	--	--	--
MERIT SYSTEM BOARD	46,200	39,665	6,535	14.1%	1,500	3.2%	4,900	10.6%	--	--
TOTAL CENTRAL ADMINISTRATION	3,950,570	3,925,335	25,235	0.6%	10,300	0.3%	37,400	0.9%	--	--
NON-DEPARTMENTAL	--	4,583	(4,583)	NA	145,000	NA	--	NA	--	NA
TOTAL EXPENDITURES	16,388,565	16,182,174	206,391	1.3%	268,300	1.6%	67,400	0.4%	--	--
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(68,000)	165,166	233,166	--	50,000	--	107,400	--	(57,000)	--

FILENAME: S:\AC\CAFR94\SUPL\PROJ-VAR

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

PRINCE GEORGE'S COUNTY - ADMINISTRATION FUND

Analysis of Projection Variances - FY94

	Variances to Budget - Favorable/(Unfavorable)									
	FY94 Budget	FY94 Actual	6/30/94		3/31/94		12/31/93		9/30/93	
			\$	%	\$	%	\$	%	\$	%
REVENUES:										
TAXES	17,087,377	16,994,863	(92,514)	-0.5%	---	---	(310,000)	-1.8%	(123,000)	-0.7%
INTEREST	210,000	220,661	10,661	5.1%	151,000	68.4%	(3,500)	-1.6%	(10,000)	-4.5%
OTHER	797,597	1,048,173	250,576	31.4%	(10,200)	-1.0%	68,500	6.5%	---	---
TOTAL REVENUE	18,094,974	18,263,697	168,723	0.9%	140,800	0.8%	(276,500)	-1.5%	(133,000)	-0.7%
EXPENDITURES:										
COMMISSIONERS' OFFICE	1,521,637	1,370,171	151,466	10.0%	---	---	5,500	0.4%	---	---
PLANNING DEPARTMENT -										
PLANNING PROGRAM	11,644,736	11,257,838	386,898	3.3%	150,300	1.3%	134,000	1.2%	128,500	1.1%
PLANNING SUPPORT SERVICES	768,300	824,874	(56,574)	-7.4%	(19,000)	-2.3%	(4,000)	-0.5%	---	---
GRANTS	287,597	287,597	---	---	---	---	---	---	---	---
TOTAL PLANNING	12,700,633	12,370,309	330,324	2.6%	131,300	1.1%	130,000	1.1%	128,500	1.0%
CENTRAL ADMINISTRATION -										
DHRM	1,218,263	1,218,191	72	0.0%	---	---	---	---	---	---
FINANCE	1,715,064	1,704,986	10,078	0.6%	7,000	0.4%	17,000	1.0%	---	---
LEGAL	509,547	504,299	5,248	1.0%	500	0.1%	7,200	1.4%	---	---
SUPPORT SERVICES	361,630	361,586	44	0.0%	---	---	---	---	---	---
MERIT SYSTEM BOARD	46,200	39,665	6,535	14.1%	1,500	3.8%	4,900	12.4%	---	---
TOTAL CENTRAL ADMINISTRATION	3,850,704	3,828,727	21,977	0.6%	9,000	0.2%	29,100	0.8%	---	---
NON-DEPARTMENTAL	---	(58,998)	58,998	N/A	141,600	N/A	(7,300)	N/A	---	N/A
TOTAL EXPENDITURES	18,072,974	17,510,209	562,765	3.1%	281,900	1.6%	157,300	0.9%	128,500	0.7%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	22,000	753,488	731,488	---	422,700	---	(119,200)	---	(4,500)	---

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

PRINCE GEORGE'S COUNTY - PARK FUND

Analysis of Projection Variances - FY94

Variances to Budget - Favorable/(Unfavorable)

	FY94 Budget	FY94 Actual	6/30/94		3/31/94		12/31/93		9/30/93	
			\$	%	\$	%	\$	%	\$	%
REVENUES:										
TAXES	51,114,750	51,882,516	767,766	1.5%	—	—	(400,000)	-0.8%	(368,000)	-0.7%
INTEREST	918,700	1,806,117	887,417	96.6%	591,300	64.4%	481,300	52.4%	481,300	52.4%
OTHER	1,952,210	1,396,650	(555,560)	-28.5%	(576,300)	-29.5%	(665,000)	-34.1%	—	—
TOTAL REVENUE	53,985,660	55,085,283	1,099,623	2.0%	15,000	0.0%	(583,700)	-1.1%	113,300	0.2%
EXPENDITURES:										
DIRECTOR'S OFFICE	2,119,262	1,831,037	288,225	13.6%	210,200	9.9%	172,100	8.1%	—	—
PARK POLICE	8,257,296	8,106,196	151,100	1.8%	(112,400)	-1.4%	—	—	—	—
PARK PERMITS	149,048	138,689	10,359	7.0%	9,000	6.0%	—	—	—	—
FACILITY OPERATIONS -										
ASSOCIATE DIRECTOR	203,306	171,827	31,479	15.5%	20,000	9.8%	—	—	—	—
PLANNING, DESIGN AND RESEARCH	2,472,328	2,355,975	116,353	4.7%	—	—	—	—	—	—
MAINTENANCE AND DEVELOPMENT	11,261,151	10,652,041	609,110	5.4%	(100,000)	-0.9%	(254,000)	-2.3%	—	—
PROPERTY MANAGEMENT	1407690	784827	622,863	44.2%	517,100	36.7%	527800	37.5%	—	—
TOTAL FACILITY OPERATIONS	15,344,475	13,964,670	1,379,805	9.0%	437,100	2.8%	273,800	1.8%	—	—
AREA OPERATIONS -										
NORTHERN AREA	3,596,082	3,624,777	(28,695)	-0.8%	110,000	3.1%	214,200	6.0%	—	—
CENTRAL AREA	3,144,767	2,747,998	396,769	12.6%	207,800	6.6%	266,100	8.5%	—	—
SOUTHERN AREA	2,572,281	2,613,479	(41,198)	-1.6%	—	—	—	—	—	—
TOTAL AREA OPERATIONS	9,313,130	8,986,254	326,876	3.5%	317,800	3.4%	480,300	5.2%	—	—
SUPPORT SERVICES	3,931,060	3,513,458	417,602	10.6%	107,000	2.7%	66,000	1.7%	—	—
NON-DEPARTMENTAL/PROGRAM ADDITIONS	—	(185,687)	185,687	N/A	389,300	N/A	10,000	N/A	50,000	N/A
TOTAL EXPENDITURES	39,114,271	36,354,617	2,759,654	7.1%	1,358,000	3.5%	1,002,200	2.6%	50,000	0.1%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	14,871,389	18,730,666	3,859,277	—	1,373,000	—	418,500	—	163,300	—
OTHER USES:										
DEBT SERVICE	(10,130,000)	(9,873,713)	256,287	-2.5%	260,000	-2.6%	—	—	—	—
TRANSFER TO CAPITAL PROJECTS FUND	(102,000)	(102,000)	—	—	—	—	—	—	—	—
TRANSFER TO ENTERPRISE	(1,188,650)	(2,188,650)	(1,000,000)	84.1%	—	—	—	—	—	—
TOTAL OTHER USES	(11,420,650)	(12,164,363)	(743,713)	6.5%	260,000	-2.3%	—	—	—	—
EXCESS REVENUES OVER (UNDER) EXPENDITURES & OTHER USES	3,450,739	6,566,303	3,115,564	—	1,633,000	—	418,500	—	163,300	—

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

PRINCE GEORGE'S COUNTY - RECREATION FUND

Analysis of Projection Variances - FY94

	FY94 Budget	FY94 Actual	Variances to Budget - Favorable/(Unfavorable)								
			6/30/94		3/31/94		12/31/93		9/30/93		
			\$	%	\$	%	\$	%	\$	%	
REVENUES:											
TAXES	21,136,640	21,288,255	151,615	0.7%	—	—	(280,000)	-1.3%	(152,000)	-0.7%	
INTEREST	148,900	282,584	133,684	89.8%	102,000	68.5%	76,100	51.1%	111,100	74.6%	
OTHER	4,439,154	4,275,920	(163,234)	-3.7%	(175,200)	-3.9%	(58,200)	-1.3%	—	—	
TOTAL REVENUE	25,724,694	25,846,759	122,065	0.5%	(73,200)	-0.3%	(262,100)	-1.0%	(40,900)	-0.2%	
EXPENDITURES:											
DIRECTOR'S OFFICE	152,361	132,234	20,127	13.2%	15,000	9.8%	19,200	12.6%	—	—	
AREA OPERATIONS -											
ASSOCIATE DIRECTOR	442,526	302,012	140,514	31.8%	30,000	6.8%	30,000	6.8%	—	—	
CHILD CARE	849,137	771,845	77,292	9.1%	63,000	7.4%	69,500	8.2%	—	—	
NORTHERN AREA	3,042,002	2,944,479	97,523	3.2%	197,000	6.5%	163,400	5.4%	—	—	
CENTRAL AREA	3,456,686	3,500,434	(43,748)	-1.3%	215,300	6.2%	95,800	2.8%	—	—	
SOUTHERN AREA	2,965,628	2,817,360	148,268	5.0%	5,000	0.2%	9,600	0.3%	—	—	
TOTAL AREA OPERATIONS	10,755,979	10,336,130	419,849	3.9%	510,300	4.7%	368,300	3.4%	—	—	
COUNTYWIDE OPERATIONS -											
ASSOCIATE DIRECTOR	1,348,671	1,226,635	122,036	9.0%	73,000	5.4%	89,600	6.6%	—	—	
INTERPRETATION AND CONSERVATION	1,827,249	1,749,719	77,530	4.2%	—	—	—	—	—	—	
SPECIAL POPULATIONS	1,428,271	1,367,508	60,763	4.3%	11,400	0.8%	(14,000)	-1.0%	—	—	
SPORTS/ATHLETICS	2,204,930	2,160,458	44,472	2.0%	27,200	1.2%	8,000	0.4%	—	—	
ARTS	2,049,507	1,958,863	90,644	4.4%	88,600	4.3%	6,300	0.3%	—	—	
AQUATICS	2,799,398	3,000,382	(200,984)	-7.2%	262,600	9.4%	357,300	12.8%	—	—	
HISTORY	684,889	688,082	(3,193)	-0.5%	1,800	0.3%	3,600	0.5%	—	—	
TOTAL COUNTYWIDE OPERATIONS	12,342,915	12,151,647	191,268	1.5%	464,600	3.8%	450,800	3.7%	—	—	
SUPPORT SERVICES	2,327,201	2,044,173	283,028	12.2%	50,000	2.1%	45,000	1.9%	—	—	
MAINTENANCE RESERVE	500,000	500,000	—	—	(500,000)	—	(500,000)	—	(500,000)	—	
NON-DEPARTMENTAL/PROGRAM ADDITIONS	20,388	(79,417)	99,805	N/A	132,200	N/A	—	N/A	75,000	N/A	
TOTAL EXPENDITURES	26,098,844	25,084,767	1,014,077	3.9%	672,100	2.6%	383,300	1.5%	(425,000)	-1.7%	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(374,150)	761,992	1,136,142	—	598,900	—	121,200	—	(465,900)	—	
OTHER USES:											
TRANSFER TO ENTERPRISE FUND	—	(400,000)	(400,000)	—	—	—	—	—	—	—	
TRANSFER TO CAPITAL PROJECTS FUND	(81,850)	(50,000)	31,850	-38.9%	—	—	—	—	—	—	
TOTAL OTHER USES	(81,850)	(450,000)	(368,150)	44.9%	—	—	—	—	—	—	
EXCESS REVENUES OVER (UNDER) EXPENDITURES & OTHER USES	(456,000)	311,992	767,992	—	598,900	—	121,200	—	(465,900)	—	

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
GENERAL FUND
FAVORABLE (UNFAVORABLE) VARIANCES TO BUDGET

FISCAL YEAR 1994

	MONTGOMERY COUNTY			PRINCE GEORGE'S COUNTY				GENERAL FUND TOTAL
	ADMIN	PARKS	TOTAL	ADMIN	PARKS	RECREATION	TOTAL	
REVENUES								
TAXES	(65,726)	55,320	(10,406)	(92,514)	767,766	151,615	826,867	816,461
INTEREST - OPERATING	37,705	104,939	142,644	10,661	323,859	133,684	468,204	610,848
OTHER REVENUES	54,796	(117,490)	(62,694)	250,576	(555,560)	(163,234)	(468,218)	(530,912)
TOTAL VARIANCE - REVENUES	26,775	42,769	69,544	168,723	536,065	122,065	826,853	896,397
EXPENDITURES								
PERSONAL SERVICES	(80,835)	977,918	897,083	1,365,408	1,249,997	930,863	3,546,268	4,443,351
SUPPLIES, MATERIALS, OTHER SERVICES AND CHARGES	568,046	79,735	647,781	(133,121)	1,140,593	(180,968)	826,504	1,474,285
CAPITAL OUTLAY	(280,820)	(274,940)	(555,760)	(669,522)	369,064	264,182	(36,276)	(592,036)
TOTAL VARIANCE - EXPENDITURES	206,391	782,713	989,104	562,765	2,759,654	1,014,077	4,336,496	5,325,600
VARIANCE - REVENUES AND EXPENDITURES	233,166	825,482	1,058,648	731,488	3,295,719	1,136,142	5,163,349	6,221,997
TRANSFERS								
TRANSFERS IN - CIP INTEREST	0	107,899	107,899	0	563,558	0	563,558	671,457
TRANSFERS OUT - DEBT SERVICE	0	279,341	279,341	0	256,287	0	256,287	535,628
TRANSFERS OUT - OTHER	0	0	0	0	(1,000,000)	(368,150)	(1,368,150)	(1,368,150)
TOTAL VARIANCE - TRANSFERS	0	387,240	387,240	0	(180,155)	(368,150)	(548,305)	(161,065)
TOTAL VARIANCE	233,166	1,212,722	1,445,888	731,488	3,115,564	767,992	4,615,044	6,060,932
BUDGETED FUND BALANCE 6-30-94	696,409	1,408,306	2,104,715	1,000,591	16,919,407	2,271,378	20,191,376	22,296,091
TOTAL VARIANCE - FY94	233,166	1,212,722	1,445,888	731,488	3,115,564	767,992	4,615,044	6,060,932
ACTUAL FUND BALANCE 6-30-94	929,575	2,621,028	3,550,603	1,732,079	20,034,971	3,039,370	24,806,420	28,357,023

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MEMO



THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

EN94-232

October 11, 1994

TO: LeRoy J. Hedgepeth, Executive Director

VIA: Secretary-Treasurer, A. Edward Navarre *AEN*

FROM: John M. Heater, Finance Manager *JM*

SUBJECT: MFD Procurement Statistics - FOR THE FISCAL YEAR ENDED
JUNE 30, 1994

Attached for your information is a summary of the Commission's MFD procurement for the fiscal year ended June 30, 1994. During fiscal year 1994, the Commission procured \$17,497,492 (27.8%) of goods and services from minority, female and disabled (MFD) firms or through subcontracts with MFD firms. The overall MFD procurement goal of 15 to 25 percent was exceeded, and the goals for three of the four major procurement categories were also exceeded. MFD procurement for construction was 27.3 percent and fell short of the goal (30%.) The current goals were adopted as of January 1, 1994.

The FY 1994 statistics by organizational unit and for the Commission as a whole are presented on top of page four. Five Departments exceeded 25 percent MFD procurement: Prince George's Planning (57.9%), Prince George's Commissioners (45.3%), Finance (44.4%), Montgomery Planning (32.2%), and Prince George's Parks and Recreation (28.6%). The bottom of page four includes a bar chart showing the MFD procurement percentages by department for the years 1993 and 1994.

The Prince George's Parks and Recreation Department made a significant contribution to the total amount of MFD procurement by obtaining \$12.2 million of the \$17.5 million. Of the \$12.2 million of MFD procurement, \$6.8 million was construction. The \$6.8 million is significant in light of the fact that two construction contracts in amounts of \$4.2 million and \$2.1 were awarded through the competitive bid process with no MFD participation.

The results of fiscal year 1994 were also analyzed by type of expenditure. The top of page five presents total activity by type of expenditure, MFD amount and the MFD percentage. The schedule lists the expenditures in descending order by amount of total procurement within the four major categories. Current detailed MFD reports exclude the Commissioners' Offices and the Merit Board. The bottom of page five contains a bar chart titled "Comparison by Type of Expenditure, For Years 1993 and 1994." This chart shows a comparison of MFD percentages for 1993 and 1994 for construction, professional services, miscellaneous services, and goods. The goal

for each major category is also shown. Three of the four categories show increases.

Construction and Renovation continues to be the largest type of expenditure (\$30.7 million) or 49 percent of the total (\$62.8 million.) MFD participation in construction decreased from 45.2 percent in 1993 to 27.3 percent in 1994. It should be noted that the percent of MFD procurement for construction was 26.8 percent in 1992 with a 33.1 percent average over the past three years. Professional Services was the second largest category (\$3.4 million) or 5.3 percent of the total (\$62.8 million.) Of the eighteen categories, ten showed increases in the MFD percentages over last year.

Several charts are included to document the progress made in the MFD procurement program. The bar chart titled "Numbers of MFD Vendors in the M-NCPPC Directory" at the top of page six shows the number of vendors by type of MFD firm and compares the years 1991, 1993, and 1994. The chart at the bottom of page six indicates that the number of certified MFD firms in the Commission's directory has increased from 1,081 in 1993 to 1,301 in 1994, or a 20.4% increase. The year 1991 is important because it represents the number of MFD firms as documented by the A.D. Jackson report, *Minority, Female, Disabled Business Utilization Study*.

The bar chart at the top of page seven titled "MFD Availability" compares the years 1991, 1993 and 1994 for each type of MFD firm. "Availability" is a percentage and is defined as the number of vendors by type of MFD firm in the Commission's Directory divided by the total number of vendors in the Commission's Directory. This is the method used by A.D. Jackson. The availability of Asian, Hispanic and Disabled owned firms remained the same. The availability of Black owned firms decreased slightly from 6.6 percent to 6.5 percent, and female owned firms showed an increase from 4.0 percent to 4.8 percent.

The bar chart on the bottom of page seven titled "MFD Utilization" compares the percentage of total procurement for each type of MFD firm for the years 1993 and 1994. The utilization increased for Asian, Hispanic and Female owned firm, while dropping for Black and Disabled owned firms.

The bar charts on page eight compare MFD availability with utilization for years 1993 and 1994 for each type of MFD firm. For 1993 the chart shows that all types of MFD firms received a higher percentage of procurement dollars than their proportion of the total number in the Commission's Directory. For 1994 all types of MFD firms received a higher percentage of procurement dollars than their proportion of the total number in the Commission's Directory, except Black owned firms. Black owned firms received 13.2 percent of total procurement compared to 6.6 percent availability in 1993, and received 5.7 percent of total procurement compared to 6.5 percent availability in 1994.

Comparative MFD procurement figures for the past four years are presented on the top of page nine. The cumulative total is an impressive \$48.3 million. The bottom of page nine provides a line graph showing the actual percentage of MFD procurement compared to each year's goal from 1979 to 1994.

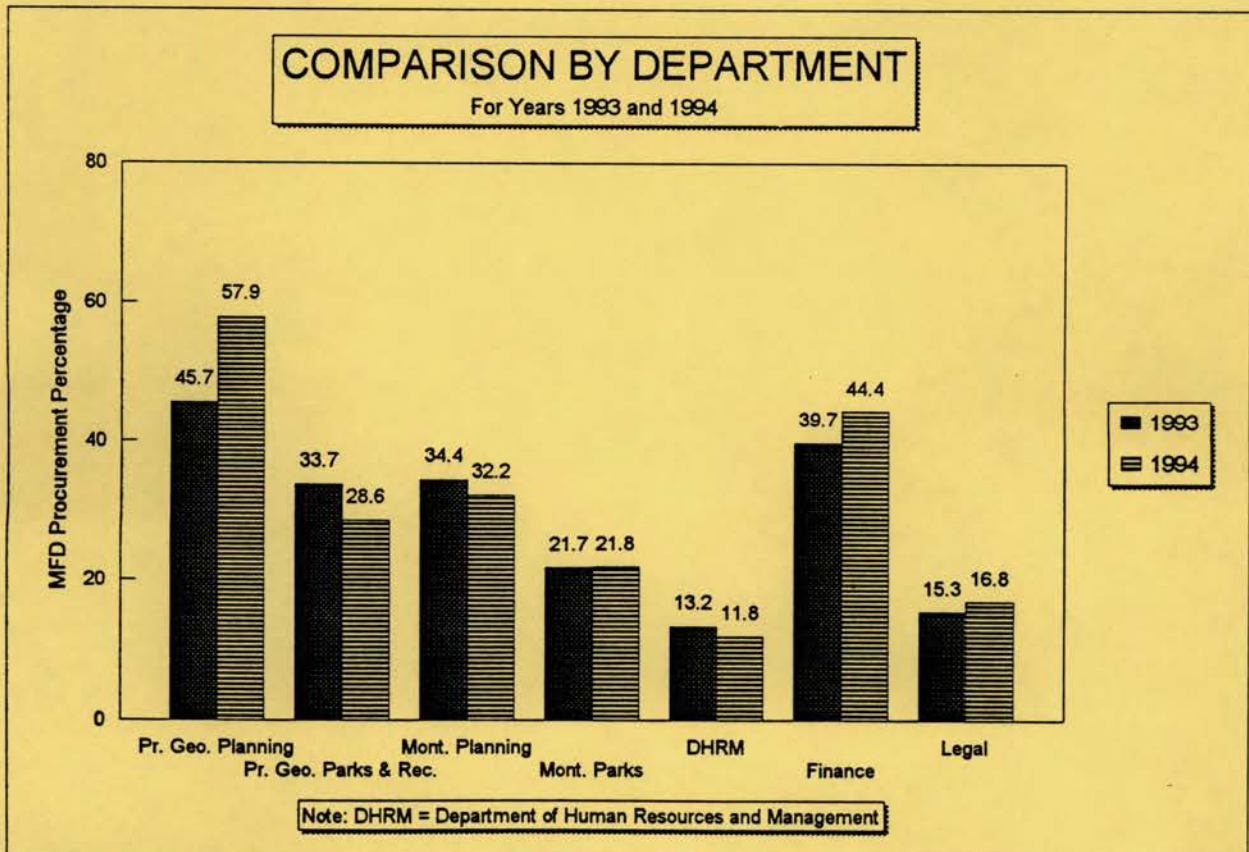
The columnar presentation on page ten shows the MFD procurement amounts and percentages by department and major procurement category for 1994. The columnar presentation on page eleven shows the cumulative MFD procurement percentages by month and the procurement activity for each quarter in fiscal year 1994.

Fiscal year 1994 has been an outstanding year for the MFD Procurement Program. The Commission has once again demonstrated its commitment to provide opportunities to minority, female, and disabled owned businesses. A major effort on the part of all departments and many employees produced these excellent results.

Attachments

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
MFD PROCUREMENT STATISTICS
FOR FISCAL YEAR ENDED JUNE 30, 1994

	<u>Total \$</u>	<u>MFD \$</u>	<u>MFD %</u>
<u>Prince George's County</u>			
Commissioners' Office	\$ 107,889	\$ 48,908	45.3%
Planning Department	1,773,243	1,026,824	57.9%
Parks and Recreation Department	42,561,192	12,192,172	28.6%
Total	44,442,324	13,267,904	29.9%
<u>Montgomery County</u>			
Commissioners' Office	24,997	5,948	23.8%
Planning Department	1,591,490	512,021	32.2%
Parks Department	14,631,919	3,194,568	21.8%
Total	16,248,406	3,712,537	22.8%
<u>Central Administrative Services</u>			
Dept. of Human Resources and Mgt.	1,238,396	146,376	11.8%
Finance Department	797,639	354,262	44.4%
Legal Department	97,638	16,413	16.8%
Merit Board	7,441	0	0.0%
Total	2,141,114	517,051	24.1%
Grand Total	\$ 62,831,844	\$ 17,497,492	27.8%

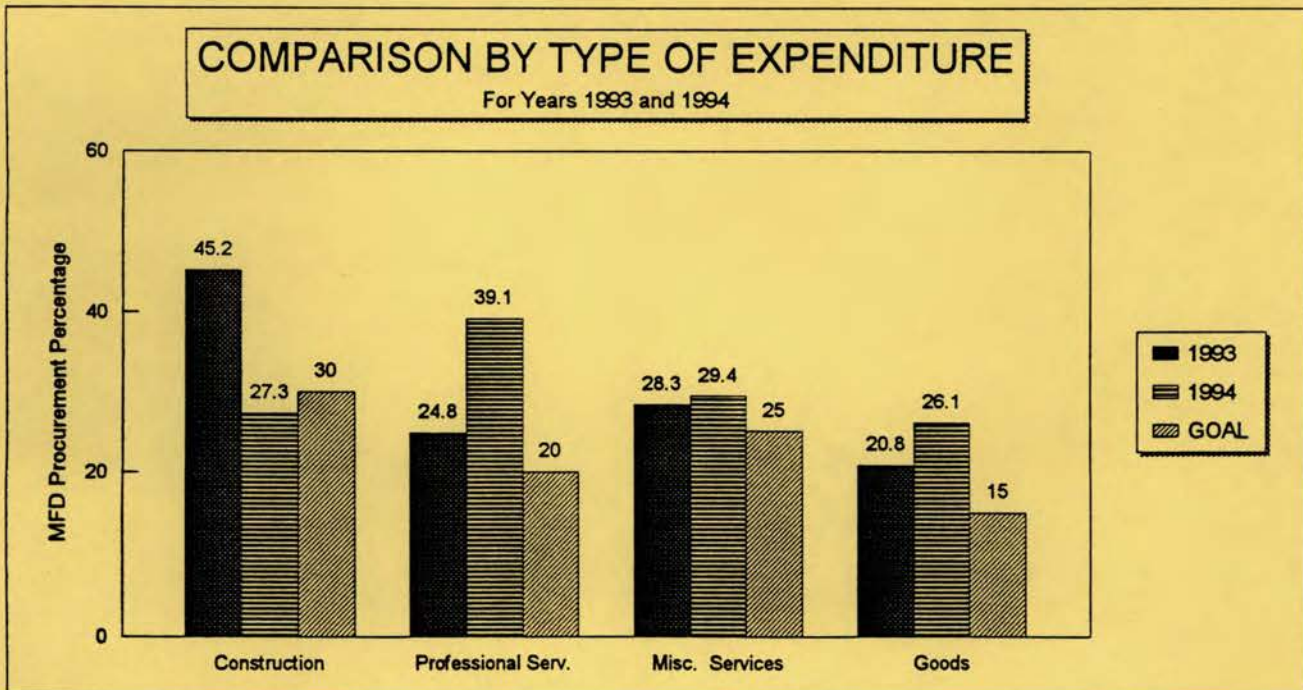


Prepared by Finance Department
October 10, 1994

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
FY 1994 MFD PROCUREMENT STATISTICS BY TYPE OF EXPENDITURE

	<u>Total \$</u>	<u>MFD \$</u>	<u>MFD %</u>
Construction/Renovation	\$ 30,714,086	\$ 8,372,847	27.3%
Professional Services	3,352,890	1,310,991	39.1%
Miscellaneous Services:			
Other Miscellaneous Services	3,303,886	1,236,476	37.4%
Repairs and Maintenance Services	2,593,503	918,534	35.4%
Maintenance Agreements	1,081,673	34,769	3.2%
Printing, Binding and Lithographic	897,991	296,925	33.1%
Advertising	752,171	78,710	10.5%
Training and Workshops	179,704	20,429	11.4%
Total Miscellaneous Services	<u>8,808,928</u>	<u>2,585,843</u>	<u>29.4%</u>
Goods:			
Equipment and Machinery	3,865,536	1,033,000	26.7%
Supplies for Special Dept. Activities	3,340,686	1,038,682	31.1%
Construction/Maintenance Supplies	3,172,400	400,011	12.6%
Furniture and Fixtures	2,048,714	927,343	45.3%
Office Supplies and Minor Furniture	1,693,359	1,039,042	61.4%
Motor Vehicles	1,612,554	469,658	29.1%
Items for Resale	1,344,738	30,716	2.3%
Motor Vehicle/Equipment Supplies	1,182,931	81,452	6.9%
Fuel and Lubricants	1,069,819	89,065	8.3%
Equipment - minor	484,876	63,986	13.2%
Total Goods	<u>19,815,613</u>	<u>5,172,955</u>	<u>26.1%</u>
	\$ 62,691,517	\$ 17,442,636	27.8%
Commissioner's Offices and Merit Board	140,327	54,856	39.1%
Total	<u>\$ 62,831,844</u>	<u>\$ 17,497,492</u>	<u>27.8%</u>

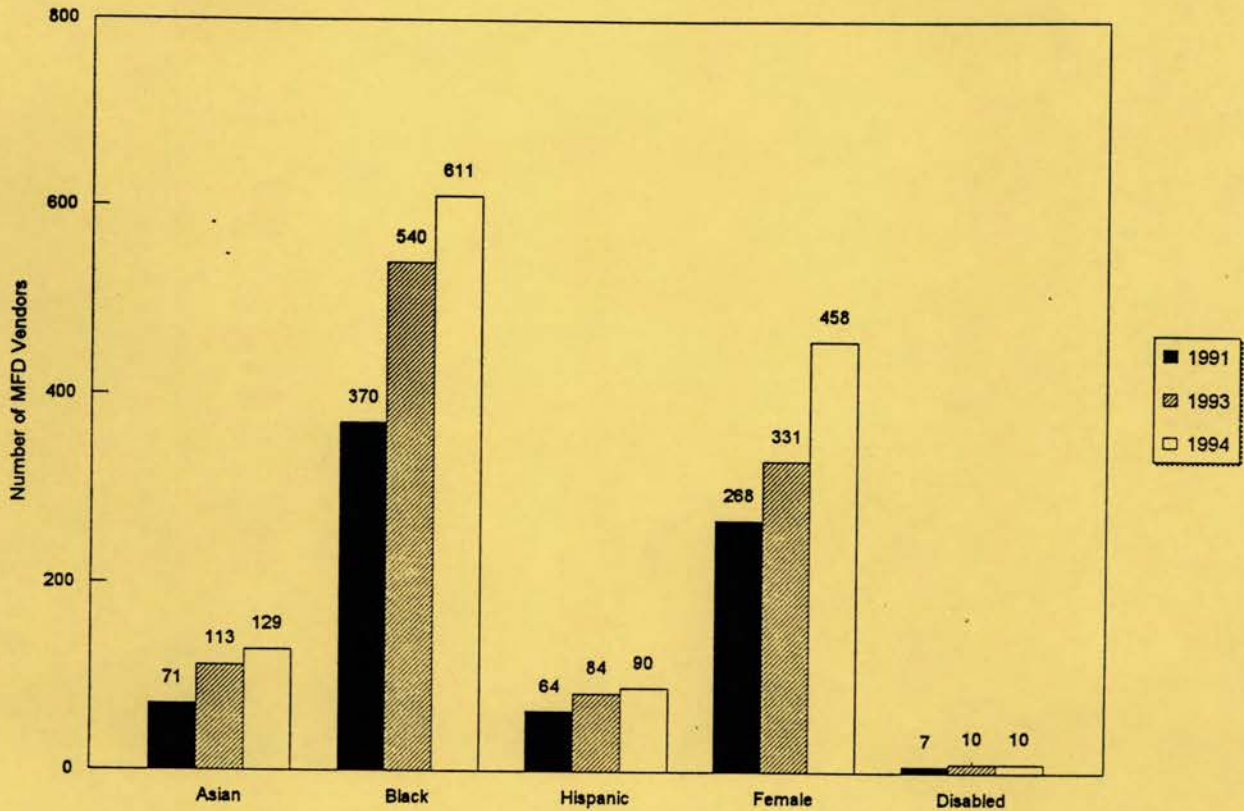
Note: Expenditure data by type of expenditure for the Prince George's Commissioner's Office, the Montgomery Commissioner's Office, and the Merit Board is not maintained in the MFD statistical program.



Prepared by Finance Department
 October 10, 1994

**THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
MFD PROCUREMENT RESULTS**

Numbers of MFD Vendors in M-NCPPC Directory
For Years 1991, 1993, 1994



Note: 1991 numbers taken from A.D. Jackson MFD Report
1993 and 1994 = number of MFD Vendors in Commission Directory

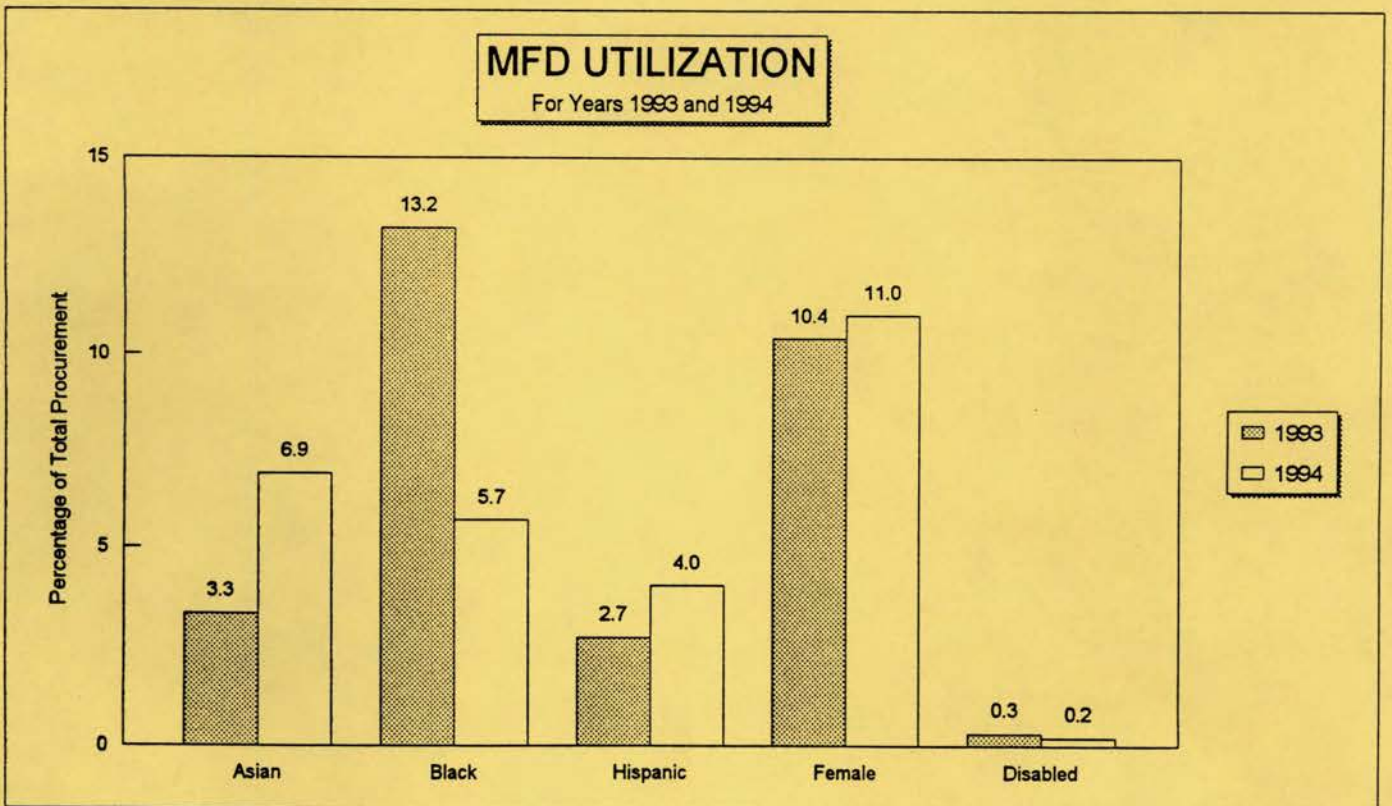
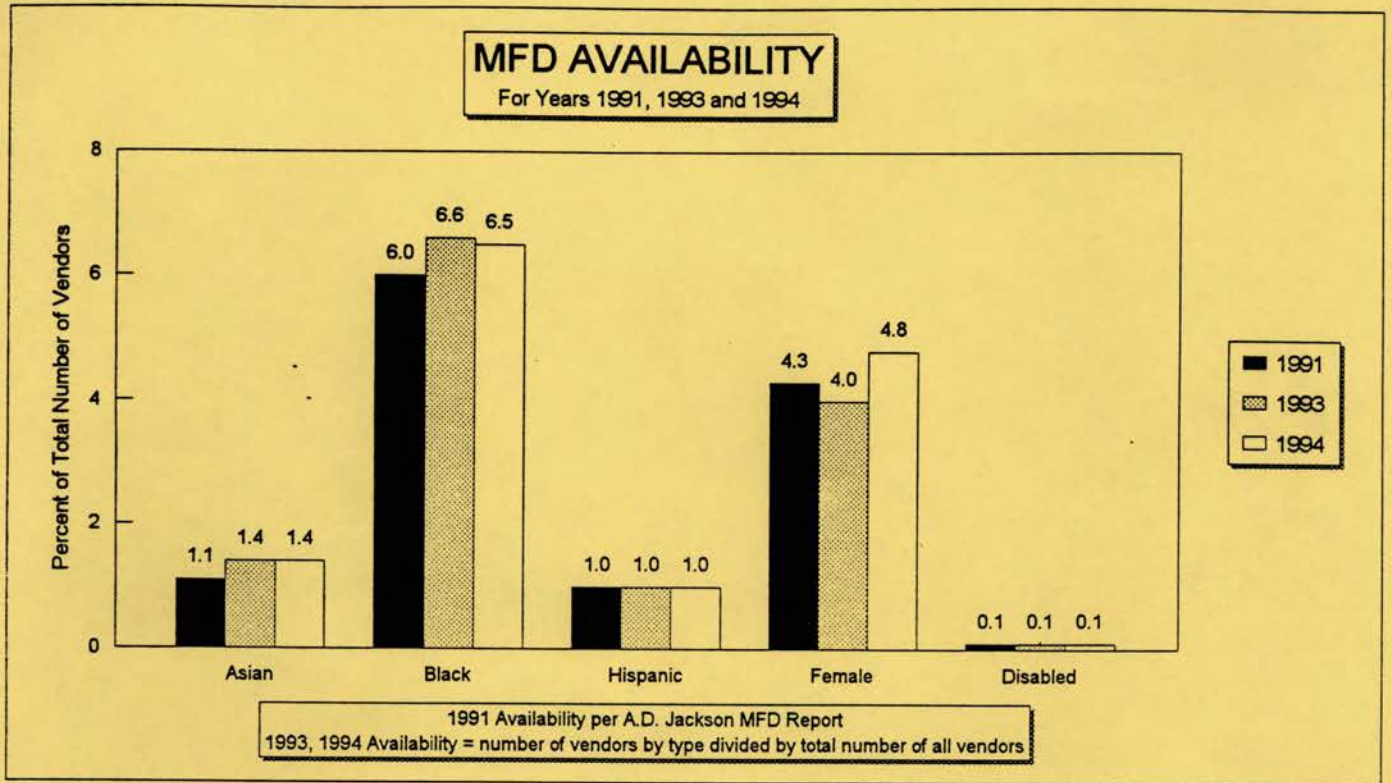
Number of MFD Vendors in Directory for years 1991, 1993, and 1994:

Type of Vendor:	1991	1993	1994	From 1991 to 1993		From 1993 to 1994	
				Increase	% increase	Increase	% increase
Asian	71	113	129	42	59.2%	16	14.2%
Black	370	540	611	170	45.9%	71	13.1%
Hispanic	64	84	90	20	31.3%	6	7.1%
Other	0	3	3	3	—	0	—
Total number of MBEs	505	740	833	235	46.5%	93	12.6%
Female	268	331	458	63	23.5%	127	38.4%
Disabled	7	10	10	3	42.9%	0	—
Total MFDs	780	1081	1301	301	38.6%	220	20.4%

Note: MBE = Minority Business Enterprise

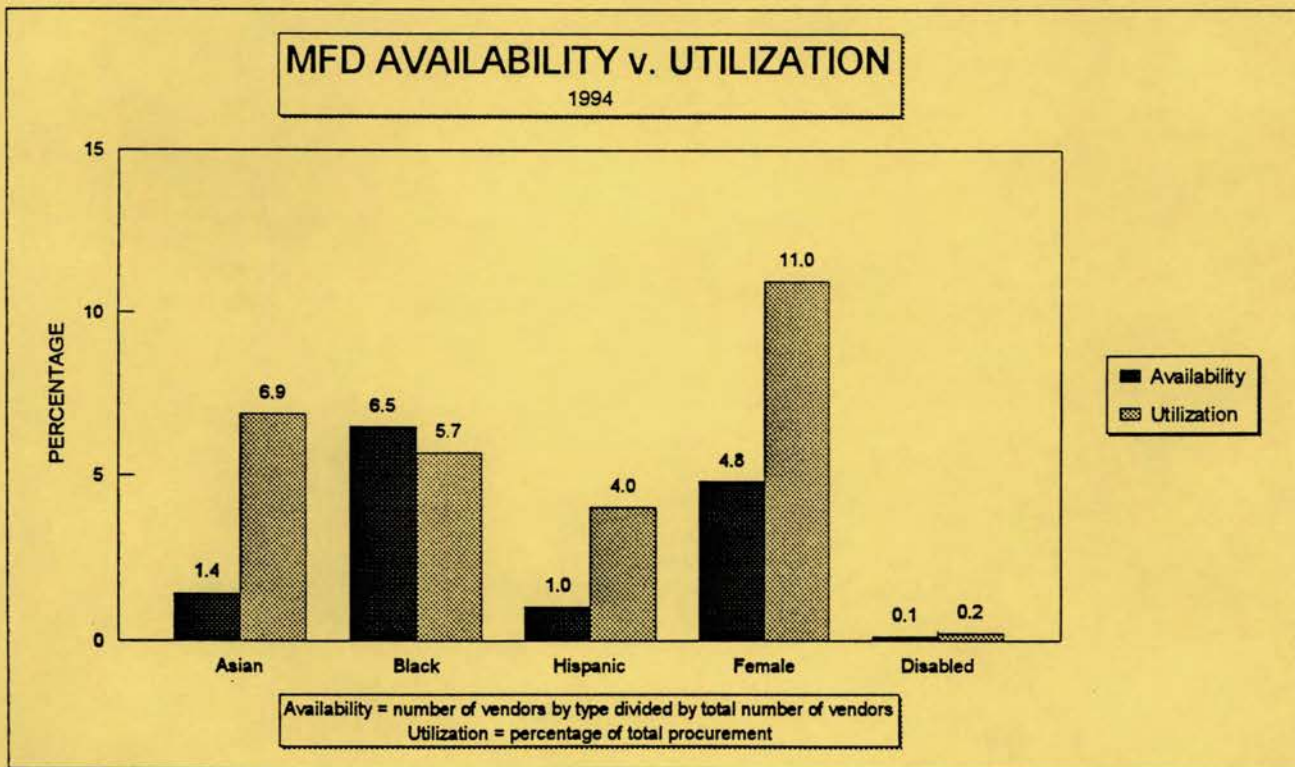
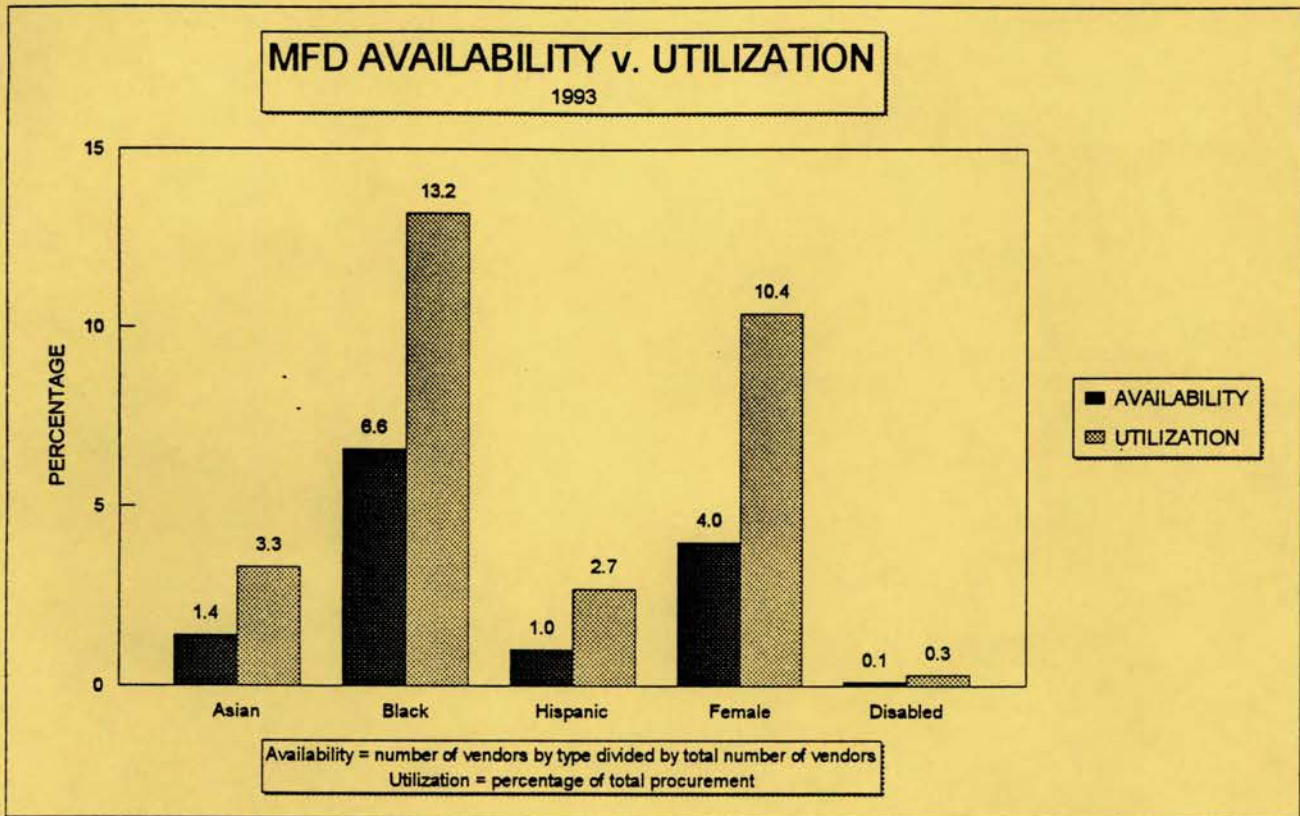
Prepared by Finance Department
October 11, 1994

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
MFD PROCUREMENT RESULTS



Prepared by Finance Department
 October 10, 1994

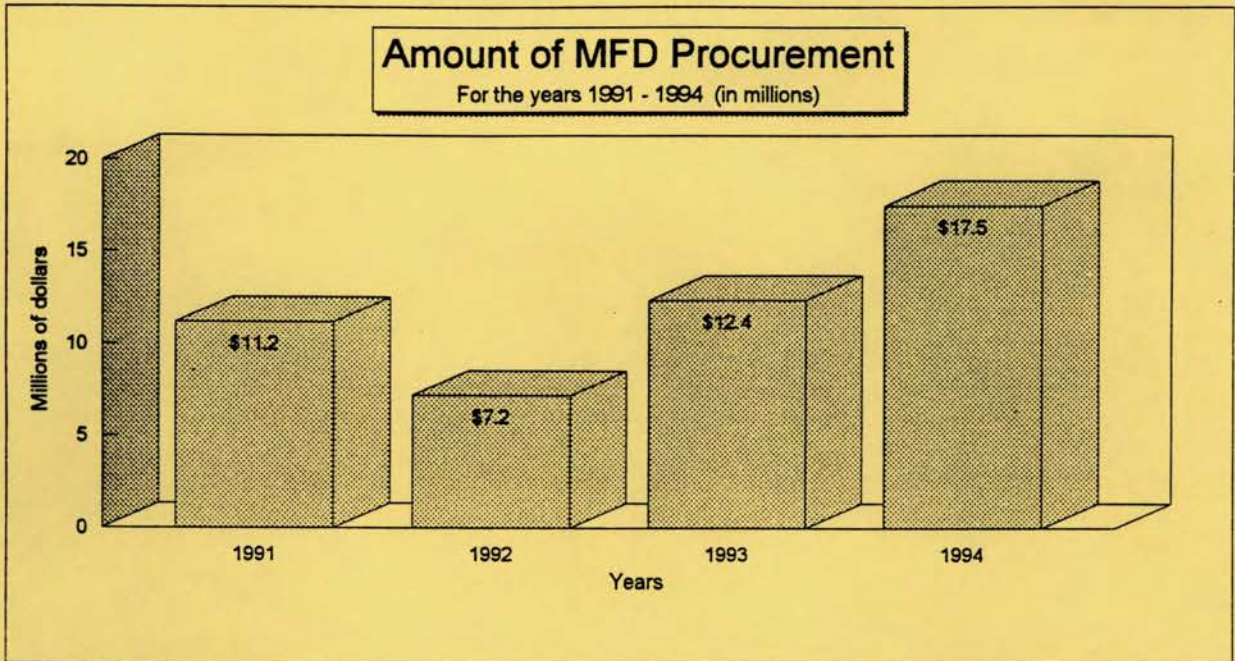
**THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
MFD PROCUREMENT RESULTS**



Prepared by Finance Department
October 10, 1994

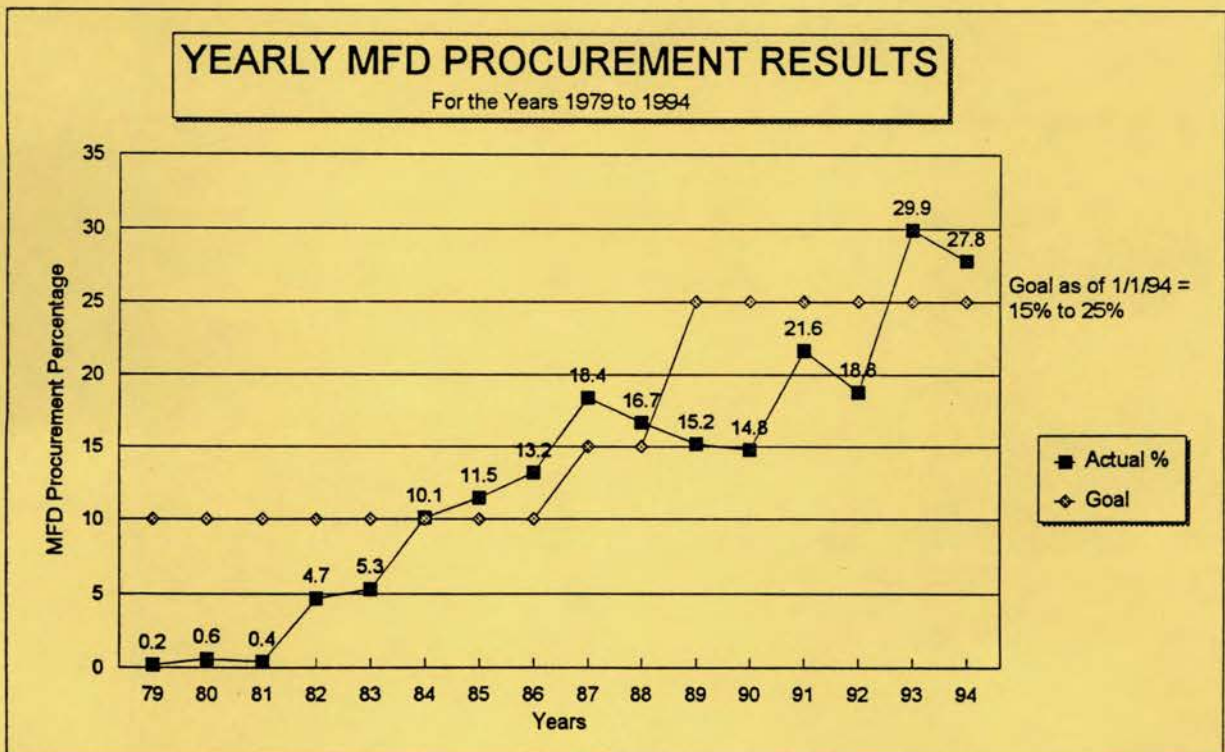
THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

MFD PROCUREMENT RESULTS



Total MFD Procurement for the Four Years ended June 30, 1994:

\$48.3 Million



Prepared by Finance Department
October 10, 1994

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

MFD PROCUREMENT STATISTICS
BY MAJOR PROCUREMENT CATEGORY
FY 1994

FOR TWELVE MONTHS ENDED JUNE 30, 1994

	<u>Grand Total</u>	<u>Montgomery Parks</u>	<u>Pr. Geo. Parks & Recreation</u>	<u>Montgomery Planning</u>	<u>Pr. Geo. Planning</u>	<u>Dept. of Human Res. & Mgt.</u>	<u>Legal Department</u>	<u>Finance Department</u>
Goods:								
Total \$	\$ 19,815,613	\$ 5,690,377	\$ 11,938,786	\$ 800,480	\$ 895,198	\$ 269,208	\$ 36,471	\$ 185,083
MFD\$	\$ 5,172,955	\$ 834,425	\$ 3,250,864	\$ 311,425	\$ 605,950	\$ 51,811	\$ 8,971	\$ 109,509
Percentage	26.1%	14.7%	27.2%	38.9%	67.7%	19.2%	24.6%	59.2%
Goal	15%							
Miscellaneous Services:								
Total \$	\$ 8,808,928	\$ 1,458,820	\$ 5,908,369	\$ 547,141	\$ 291,195	\$ 328,131	\$ 51,740	\$ 223,532
MFD\$	\$ 2,585,843	\$ 535,498	\$ 1,739,320	\$ 86,307	\$ 63,034	\$ 84,611	\$ 4,416	\$ 72,657
Percentage	29.4%	36.7%	29.4%	15.8%	21.6%	25.8%	8.5%	32.5%
Goal	25%							
Professional Services:								
Total \$	\$ 3,352,890	\$ 639,323	\$ 1,117,073	\$ 243,869	\$ 569,629	\$ 384,555	\$ 9,427	\$ 389,014
MFD\$	\$ 1,310,991	\$ 256,528	\$ 423,044	\$ 114,289	\$ 340,619	\$ 1,389	\$ 3,026	\$ 172,096
Percentage	39.1%	40.1%	37.9%	46.9%	59.8%	0.4%	32.1%	44.2%
Goal	20%							
Construction:								
Total \$	\$ 30,714,086	\$ 6,843,399	\$ 23,596,964	\$ 0	\$ 17,221	\$ 256,502	\$ 0	\$ 0
MFD\$	\$ 8,372,847	\$ 1,568,117	\$ 6,778,944	\$ 0	\$ 17,221	\$ 8,565	\$ 0	\$ 0
Percentage	27.3%	22.9%	28.7%	0.0%	100.0%	3.3%	0.0%	0.0%
Goal	30%							
SUBTOTAL								
Total \$	\$ 62,691,517	\$ 14,631,919	\$ 42,561,192	\$ 1,591,490	\$ 1,773,243	\$ 1,238,396	\$ 97,638	\$ 797,639
MFD\$	\$ 17,442,636	\$ 3,194,568	\$ 12,192,172	\$ 512,021	\$ 1,026,824	\$ 146,376	\$ 16,413	\$ 354,262
Percentage	27.8%	21.8%	28.6%	32.2%	57.9%	11.8%	16.8%	44.4%
Pr. Geo. Commissioners' Office								
Total \$	\$ 107,889							
MFD\$	\$ 48,908							
Percentage	45.3%							
Mont. Commissioners' Office								
Total \$	\$ 24,997							
MFD\$	\$ 5,948							
Percentage	23.8%							
Merit Board								
Total \$	\$ 7,441							
MFD\$	\$ 0							
Percentage	0.0%							
GRAND TOTAL \$	\$ 62,831,844							
MFD\$	\$ 17,497,492							
Percentage	27.8%							
OVERALL GOAL	15% - 25%							

Prepared by Finance Department
August 18, 1994

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

MFD PROCUREMENT STATISTICS

FY 1994

MFD STATISTICS - CUMULATIVE BY MONTH AND ACTIVITY BY QUARTER

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
Prince George's County												
Commissioners' Office	9.7%	8.8%	14.6%	18.7%	22.9%	36.7%	45.9%	37.3%	43.1%	40.2%	42.4%	45.3%
Planning Department	36.3%	34.2%	30.8%	35.0%	36.7%	41.4%	31.7%	31.5%	40.7%	50.4%	52.7%	57.9%
Parks and Recreation Department	23.4%	28.0%	24.0%	22.5%	26.6%	24.0%	30.7%	29.4%	31.8%	32.3%	32.3%	28.6%
Total	25.1%	28.4%	24.4%	22.9%	26.9%	24.3%	30.8%	29.5%	31.9%	32.8%	32.8%	29.9%
Montgomery County												
Commissioners' Office	0.0%	0.0%	0.0%	0.0%	0.0%	12.8%	13.5%	13.5%	22.6%	24.3%	24.2%	23.8%
Planning Department	25.4%	30.4%	24.8%	28.4%	30.5%	32.7%	35.8%	35.3%	37.6%	36.2%	35.3%	32.2%
Parks Department	14.8%	14.9%	15.5%	17.4%	28.7%	25.1%	19.3%	22.0%	23.4%	23.1%	22.2%	21.8%
Total	16.1%	16.2%	16.7%	18.7%	28.9%	25.7%	20.8%	23.2%	24.9%	24.3%	23.4%	22.8%
Central Administrative Services												
Dept. of Human Resources and Mgt.	8.8%	14.1%	11.6%	10.2%	9.5%	10.7%	11.0%	11.5%	11.2%	12.9%	13.2%	11.8%
Finance Department	31.0%	63.6%	51.3%	45.5%	46.7%	48.2%	43.6%	43.1%	43.5%	45.7%	45.9%	44.4%
Legal Department	10.9%	3.1%	2.3%	11.2%	11.2%	11.6%	13.4%	13.2%	13.5%	14.4%	15.4%	16.8%
Merit Board	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	19.3%	10.5%	27.6%	22.2%	21.9%	22.4%	23.3%	24.1%	23.8%	25.0%	25.2%	24.1%
Grand Total	22.2%	26.1%	22.7%	22.0%	27.0%	24.5%	28.1%	28.0%	30.1%	30.4%	30.1%	27.8%

	FIRST QUARTER	SECOND QUARTER	THIRD QUARTER	FOURTH QUARTER	TOTAL
Prince George's County					
Commissioners' Office	14.6%	67.4%	53.7%	48.2%	45.3%
Planning Department	30.8%	69.2%	38.7%	65.8%	57.8%
Parks and Recreation Department	24.0%	23.3%	49.1%	21.0%	28.6%
Total	24.4%	23.7%	48.9%	25.1%	29.8%
Montgomery County					
Commissioners' Office	0.0%	13.0%	54.1%	25.7%	23.8%
Planning Department	24.8%	41.9%	42.9%	24.4%	32.2%
Parks Department	15.5%	30.6%	20.8%	19.9%	21.8%
Total	16.7%	31.3%	23.7%	20.3%	22.6%
Central Administrative Services					
Dept. of Human Resources and Mgt.	11.6%	9.7%	13.8%	14.1%	11.8%
Finance Department	51.3%	32.6%	39.0%	49.3%	44.4%
Legal Department	2.3%	21.1%	16.2%	21.2%	16.8%
Merit Board	0.0%	0.0%	0.0%	0.0%	0.0%
Total	27.6%	15.0%	27.9%	25.4%	24.1%
Grand Total	22.7%	24.7%	41.7%	23.5%	27.8%

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

MONTGOMERY COUNTY
DEBT SERVICE FOR THE YEARS INDICATED

Park Acquisition and Development – Park Fund	FY 94 Budget			FY 94 Actual		
	Principal	Interest	Total	Principal	Interest	Total
XX Park Acquisition and Development	\$180,000	\$15,210	\$195,210	\$180,000	\$15,210	\$195,210
B-2 Park Acquisition and Development	260,000	11,440	271,440	260,000	11,440	271,440
C-2 Park Acquisition and Development	200,000	13,000	213,000	200,000	13,000	213,000
E-2 Park Acquisition and Development	360,000	392,135	752,135	360,000	392,135	752,135
H-2 Park Acquisition and Development	300,000	459,150	759,150	300,000	459,150	759,150
1988 Park A & D Bond Anticipation Notes	300,000	440,000	740,000	300,000	69,931	369,931
K-2 Park Acquisition and Development	250,000	345,513	595,513	250,000	345,513	595,513
	<u>\$1,850,000</u>	<u>\$1,676,448</u>	<u>3,526,448</u>	<u>\$1,850,000</u>	<u>\$1,306,379</u>	<u>3,156,379</u>
Paying Agents Fees			30,552			109,770
Total Debt Service			<u>\$3,557,000</u>			<u>\$3,266,149</u>

Park Acquisition and Development – Park Fund	FY 95 Budget			FY 95 Estimate		
	Principal	Interest	Total	Principal	Interest	Total
XX Park Acquisition and Development	\$180,000	\$5,085	\$185,085	\$180,000	\$5,085	\$185,085
C-2 Park Acquisition and Development	200,000	6,500	206,500	200,000	6,500	206,500
E-2 Park Acquisition and Development	560,000	361,315	921,315	560,000	361,315	921,315
H-2 Park Acquisition and Development	300,000	439,050	739,050	300,000	439,050	739,050
K-2 Park Acquisition and Development	250,000	331,138	581,138	250,000	331,138	581,138
N-2 Park Acquisition and Development	---	276,914	276,914	---	276,914	276,914
Q-2 Park Acquisition and Development	---	150,000	150,000	---	145,833	145,833
	<u>\$1,490,000</u>	<u>\$1,570,002</u>	<u>3,060,002</u>	<u>\$1,490,000</u>	<u>\$1,565,835</u>	<u>3,055,835</u>
Paying Agents Fees			41,998			41,998
Total Debt Service			<u>\$3,102,000</u>			<u>\$3,097,833</u>

Park Acquisition and Development – Park Fund	FY 96 Budget		
	Principal	Interest	Total
XX Park Acquisition and Development	\$180,000	\$270	\$180,270
E-2 Park Acquisition and Development	555,000	323,963	878,963
H-2 Park Acquisition and Development	300,000	418,950	718,950
K-2 Park Acquisition and Development	250,000	316,763	566,763
N-2 Park Acquisition and Development	275,000	249,562	524,562
Q-2 Park Acquisition and Development	150,000	344,750	494,750
	<u>\$1,710,000</u>	<u>\$1,654,258</u>	<u>3,364,258</u>
Paying Agents Fees			14,742
Total Debt Service			<u>\$3,379,000</u>

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THE MARYLAND - NATIONAL CAPITAL PARK AND PLANNING COMMISSION

11-Oct-94

PRINCE GEORGE'S COUNTY
DEBT SERVICE FOR THE YEARS INDICATED

Park Acquisition and Development - Park Fund	FY 94 Budget			FY 94 Actual		
	Principal	Interest	Total	Principal	Interest	Total
UU Park Acquisition and Development	\$350,000	\$17,500	\$367,500	\$350,000	\$17,500	\$367,500
WW Park Acquisition and Development	300,000	22,500	322,500	300,000	22,500	322,500
A-2 Park Acquisition and Development	210,000	11,130	221,130	210,000	11,130	221,130
D-2 Park Acquisition and Development	450,000	49,500	499,500	450,000	49,500	499,500
G-2 Advance Refunding Bonds of 1990	710,000	741,522	1,451,522	710,000	741,522	1,451,522
J-2 Park Acquisition and Development	950,000	1,455,012	2,405,012	950,000	1,455,012	2,405,012
1988 Park A & D Bond Anticipation Notes	700,000	1,160,000	1,860,000	700,000	184,179	884,179
L-2 Park Acquisition and Development	950,000	1,335,301	2,285,301	950,000	1,335,301	2,285,301
M-2 Park Acquisition and Development	---	700,000	700,000	---	517,100	517,100
	<u>\$4,620,000</u>	<u>\$5,492,465</u>	10,112,465	<u>\$4,620,000</u>	4,333,744	8,953,744
Paying Agents Fees			82,535			189,021
Adjust Interest Accrual			---		(66,793)	(66,793)
Total Debt Service			<u>\$10,195,000</u>		<u>\$4,266,951</u>	<u>\$9,075,972</u>

Park Acquisition and Development - Park Fund	FY 95 Budget			FY 95 Estimate		
	Principal	Interest	Total	Principal	Interest	Total
WW Park Acquisition and Development	300,000	7,500	307,500	300,000	7,500	307,500
A-2 Park Acquisition and Development	210,000	630	210,630	210,000	630	210,630
D-2 Park Acquisition and Development	450,000	27,000	477,000	450,000	27,000	477,000
G-2 Advance Refunding Bonds of 1990	710,000	693,420	1,403,420	710,000	693,420	1,403,420
J-2 Park Acquisition and Development	950,000	1,390,650	2,340,650	950,000	1,390,650	2,340,650
L-2 Park Acquisition and Development	950,000	1,281,150	2,231,150	950,000	1,281,150	2,231,150
M-2 Park Acquisition and Development	600,000	760,950	1,360,950	600,000	760,950	1,360,950
P-2 Park Acquisition and Development	---	743,593	743,593	---	743,593	743,593
	<u>\$4,170,000</u>	<u>\$4,904,893</u>	9,074,893	<u>\$4,170,000</u>	<u>\$4,904,893</u>	9,074,893
Paying Agents Fees			80,107			80,107
Total Debt Service			<u>\$9,155,000</u>			<u>\$9,155,000</u>

Park Acquisition and Development - Park Fund	FY 96 Budget		
	Principal	Interest	Total
A-2 Park Acquisition and Development	210,000	420	210,420
D-2 Park Acquisition and Development	450,000	9,000	459,000
G-2 Advance Refunding Bonds of 1990	710,000	645,140	1,355,140
J-2 Park Acquisition and Development	950,000	1,326,050	2,276,050
L-2 Park Acquisition and Development	950,000	1,227,000	2,177,000
M-2 Park Acquisition and Development	600,000	731,550	1,331,550
P-2 Park Acquisition and Development	725,000	670,081	1,395,081
	<u>\$4,595,000</u>	<u>\$4,609,241</u>	9,204,241
Paying Agents Fees			12,759
Total Debt Service			<u>\$9,217,000</u>

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
Supplemental Schedule of Pooled Cash and Investments
June 30, 1994

CASH IN BANKS:

	FDIC Insurance	BANK BALANCE	COST *
Maryland National Bank			
Maryland National Bank 6019011177	100,000	(340,067)	(340,067)
Maryland National Bank 6019020881	0	0	(109,608)
Maryland National Bank 6019020879	0	0	(874,774)
Maryland National Bank 6019011177	0	920,282	920,282
Citizens Bank and Trust Company 0450036	96,925	96,925	96,925
First National Bank 41105079	414	414	414
MNB-Check P.O. 10122557	32,364	32,364	40,000
MNB - Insurance Claims 6019030616	0	0	(4,646)
MNB - Showplace Arena 6010169115	100,000	149,156	140,000
Plug	0	0	(2,589)
Total Bank Accounts	329,703	859,074	(134,063)

INVESTMENTS AND ACCRUED INTEREST:

Repurchase Agreements	41,610,268
Bankers Acceptances	32,906,306
Federal Farm Credit Banks	4,816,652
Federal Home Loan Banks	11,695,426
Federal National Mortgage Association	7,733,113
U. S. Treasury	8,161,350
Mutual Funds	5,961,264
Total Investments	112,884,379
TOTAL EQUITY IN POOLED CASH AND INVESTMENTS	112,750,316

DISTRIBUTION OF COMMISSION POOLED CASH AND INVESTMENTS:

Fund Type	Montgomery	Prince George's	Total
General Fund	6,698,716	32,439,338	39,138,054
Debt Service	0	0	0
Capital Projects	3,244,703	26,301,527	29,546,230
Proprietary - Enterprise	8,039,933	0	8,039,933
Proprietary - Internal Service	5,893,727	6,158,885	12,052,612
Fiduciary - Expendable Trusts	5,302,245	18,671,242	23,973,487
TOTAL EQUITY IN POOLED CASH AND INVESTMENTS	29,179,324	83,570,992	112,750,316

112,750,316
0 <<< difference
0 see plug above

Cash with Fiscal Agents -

Debt Service	90,181	404,237	494,418
Enterprise	724,075	0	724,075
Capital Projects	0	0	0
ISF - KOB	0	3,598	3,598
Fiduciary - Expendable Trusts	0	0	0
Total Cash with Fiscal Agents	814,256	407,835	1,222,091

Petty Cash -

General Fund	33,330	47,635	80,965
Proprietary - Enterprise	17,575	25,850	43,425
Proprietary - Internal Service	0	0	0
Fiduciary - Expendable Trusts	2,375	28,795	31,170
Total Petty Cash	53,280	102,280	155,560
Total Other Cash	867,536	510,115	1,377,651
TOTAL COMMISSION CASH AND INVESTMENTS	30,046,860	84,081,107	114,127,967

Other Cash and Marketable Securities:

Employees' Retirement Fund	222,372,602
Employees' Deferred Compensation Fund	11,500,755
TOTAL CASH AND INVESTMENTS	348,001,324

*Approximates Market Value

Allocation of Accrued Interest to Investments:

	Accrued Int	Cost	Total
FFCB			4,816,652
FHLB			11,695,426
FNMA			7,733,113
U. S. Treasury			8,161,350
Mutual Funds			5,961,264
Repurchase Agreements		41,500,000	41,610,268
Bankers Acceptances		32,834,229	32,906,306
	0	74,334,229	112,884,379

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

Preliminary Schedule of Revenues, Expenditures and Changes in Fund Balance
as of June 30, 1994

MONTGOMERY COUNTY ADMINISTRATION FUND SUMMARY

REVENUES	FY94			FY95 ADOPTED BUDGET
	BUDGET	ACTUAL	VARIANCE	
Property Taxes	\$ 15,508,320	\$ 15,442,594	\$ (65,726)	\$ 16,165,524
Fees & Charges	158,200	180,894	22,694	382,200
Interest	120,000	157,705	37,705	120,000
Grants	429,245	455,738	26,493	175,150
Miscellaneous Revenue	104,800	110,409	5,609	126,000
TOTAL REVENUES (A)	\$ 16,320,565	\$ 16,347,340	\$ 26,775	\$ 16,968,874
Reserve	\$ --			\$ 558,000
Fund Balance - Designated	626,000			--
Fund Balance - Undesignated	--			--
TOTAL	\$ 16,946,565			\$ 17,526,874
Tax Rates (cents)	6.2			6.5
Assessable Base (Billions)	25.190			25.275

EXPENDITURES	FY94			FY95 ADOPTED BUDGET
	BUDGET	ACTUAL	VARIANCE	
DEPARTMENT/OFFICE				
Commissioners' Office	\$ 807,150	\$ 759,218	\$ 47,932	\$ 832,200
Planning Department:				
Programs	10,156,400	10,106,747	49,653	10,857,466
Support Services	1,045,200	930,553	114,647	1,054,000
Grants	429,245	455,738	(26,493)	175,150
SUBTOTAL PLANNING	11,630,845	11,493,038	137,807	12,086,616
Central Administrative Services:				
Dept. of Hum. Res. & Mgmt.	1,218,262	1,218,190	72	1,268,035
Department of Finance	1,744,164	1,734,086	10,078	1,812,525
Legal Department	580,314	571,808	8,506	602,798
Support Services	361,630	361,586	44	369,000
Merit System Board	46,200	39,665	6,535	36,700
SUBTOTAL CAS	3,950,570	3,925,335	25,235	4,089,058
Non-Departmental	--	4,583	(4,583)	--
TOTAL EXPENDITURES (B)	\$ 16,388,565	\$ 16,182,174	\$ 206,391	\$ 17,007,874
Reserve	558,000			519,000
TOTAL FUNDS REQUIRED	\$ 16,946,565			\$ 17,526,874
REVENUES OVER (UNDER) EXPENDITURES (A-B)	\$ (68,000)	\$ 165,166	233,166	\$ (39,000)
BEGINNING FUND BALANCE	764,409	764,409		929,575
ENDING FUND BALANCE	\$ 696,409	\$ 929,575		\$ 890,575

ELEMENTS OF FUND BALANCE:			
Committed - Reserve	\$ 558,000	\$ 558,000	\$ 519,000
Committed - Subsequent Year	--	--	--
Property Tax Reserve	135,000	45,000	45,000
Uncommitted	3,409	326,575	326,575
	\$ 696,409	\$ 929,575	\$ 890,575

Prepared By: Finance Department
11-Oct-94

FILENAME: S:\CACAPR\BUDPLMCOE

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
Preliminary Schedule of Revenues, Expenditures and Changes in Fund Balance
as of June 30, 1994

MONTGOMERY COUNTY
PARK FUND SUMMARY

REVENUES	FY94			FY95
	BUDGET	ACTUAL	VARIANCE	ADOPTED BUDGET
Property Taxes	\$ 36,389,262	\$ 36,444,582	\$ 55,320	\$ 37,172,697
Fees & Charges	205,500	193,412	(12,088)	258,000
Concessions & Rentals	208,000	225,603	17,603	224,000
Interest	305,000	517,838	212,838	380,000
Grants	—	7,500	7,500	25,000
Miscellaneous Revenue	80,500	47,205	(33,295)	73,000
Transfers, Net	(305,780)	(311,112)	(5,332)	(601,305)
TOTAL REVENUES (A)	\$ 36,882,482	\$ 37,125,028	\$ 242,546	\$ 37,531,392
Reserve	\$ —			\$ 1,001,000
Fund Balance - Designated	880,000			764,000
Fund Balance - Undesignated	—			—
TOTAL	\$ 37,762,482			\$ 39,296,392
Tax Rates (Cents)	14.6			15.0
Assessable Base (Billions)	25.100			25.185

EXPENDITURES	FY94			FY95
	BUDGET	ACTUAL	VARIANCE	ADOPTED BUDGET
Operating Divisions	\$ 29,729,480	\$ 28,706,759	\$ 1,022,721	\$ 31,753,372
Support Services	3,501,000	3,832,886	(331,886)	3,526,020
Non-Departmental	—	—	—	—
TOTAL OPERATING	\$ 33,230,480	\$ 32,539,645	\$ 690,835	\$ 35,279,392
Debt Service	3,531,000	3,251,659	279,341	3,072,000
TOTAL EXPENDITURES (B)	\$ 36,761,480	\$ 35,791,304	\$ 970,176	\$ 38,351,392
Reserve	1,001,000			945,000
TOTAL FUNDS REQUIRED	\$ 37,762,480			\$ 39,296,392
REVENUES OVER (UNDER) EXPENDITURES (A-B)	121,002	1,333,724	<u>1,212,722</u>	(820,000)
BEGINNING FUND BALANCE	1,287,304	1,287,304		2,621,028
ENDING FUND BALANCE	<u>\$ 1,408,306</u>	<u>\$ 2,621,028</u>		<u>\$ 1,801,028</u>
ELEMENTS OF FUND BALANCE:				
Committed - Reserve	\$ 1,001,000	\$ 1,001,000		\$ 945,000
Committed - Subsequent Year	—	764,000		—
Uncommitted	407,306	856,028		856,028
Total Fund Balance	<u>\$ 1,408,306</u>	<u>\$ 2,621,028</u>		<u>\$ 1,801,028</u>

Prepared By: Finance Department
11-Oct-94

FILENAME: S:\CCAPR94\5UPLIM

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
Schedule of Preliminary Expenditures and Encumbrances
as of June 30, 1994

Montgomery County - Park Fund

EXPENDITURES	FY94			FY95
	BUDGET	ACTUAL	VARIANCE	ADOPTED BUDGET
EXPENDITURES:				
Director of Parks	1,871,674	1,898,383	(26,709)	2,052,646
Park Planning and Development	1,425,378	1,340,719	84,659	1,397,614
Park Police	6,206,542	6,174,544	31,998	7,092,303
Natural Resources	3,259,479	3,061,130	198,349	3,485,803
Central Maintenance	5,874,991	5,665,840	209,151	6,189,403
Region I	3,775,450	3,626,409	149,041	3,875,272
Region II	3,898,994	3,700,142	198,852	4,050,695
Region III	3,416,972	3,239,592	177,380	3,609,636
Total Operating Divisions	<u>29,729,480</u>	<u>28,706,759</u>	<u>1,022,721</u>	<u>31,753,372</u>
Support Services	3,501,000	3,832,886	(331,886)	3,526,020
Non-Departmental - Parks	---	---	---	---
Total Expenditures	<u>33,230,480</u>	<u>32,539,645</u>	<u>690,835</u>	<u>35,279,392</u>
Debt Service	3,531,000	3,251,659	279,341	3,072,000
Total Expenditures	<u>36,761,480</u>	<u>35,791,304</u>	<u>970,176</u>	<u>38,351,392</u>

RECONCILIATION OF BUDGETED TRANSFERS:

Property Management Revenues	800,000	702,789	(97,211)	768,958
Property Management Expenses	(629,780)	(537,901)	91,879	(758,263)
Net Property Management	<u>170,220</u>	<u>164,888</u>	<u>(5,332)</u>	<u>10,695</u>
Transfer to Enterprise	(86,000)	(86,000)	---	(86,000)
Transfer to CIP	(390,000)	(390,000)	---	(526,000)
Subtotal	<u>(476,000)</u>	<u>(476,000)</u>	<u>---</u>	<u>(612,000)</u>
	<u>(305,780)</u>	<u>(311,112)</u>	<u>(5,332)</u>	<u>(601,305)</u>

Prepared By: Finance Department
12-Oct-94

FILENAME: S:\AC\AFR94\SUP

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
Preliminary Schedule of Revenues, Expenditures and Changes in Fund Balance
As of June 30, 1994

PRINCE GEORGE'S COUNTY
ADMINISTRATION FUND SUMMARY

REVENUES	<u>BUDGET</u>			<u>ACTUAL</u>			<u>FY95</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>JUNE 30</u>	<u>VARIANCE</u>	<u>ADOPTED</u>	<u>BUDGET</u>		
Property Taxes	\$ 17,087,377	\$ 16,994,863	\$ (92,514)	\$ 17,342,000		\$ 17,342,000			
Fees & Charges	330,000	532,178	202,178	410,000		410,000			
Interest	210,000	220,661	10,661	175,000		175,000			
Grants	367,597	374,787	7,190	---		---			
Miscellaneous Revenue	100,000	141,208	41,208	105,000		105,000			
TOTAL REVENUES (A)	\$ 18,094,974	\$ 18,263,697	\$ 168,723	\$ 18,032,000		\$ 18,032,000			
Reserve	\$ 334,000			\$ 356,000		\$ 356,000			
Fund Balance - Designated	---			69,836		69,836			
Fund Balance - Undesignated	---			---		---			
TOTAL	\$ 18,428,974			\$ 18,457,836		\$ 18,457,836			
Tax Rates (cents)	11.03			11.03		11.03			
Assessable Base (Billions)	15.490			15.722		15.722			

EXPENDITURES	<u>BUDGET</u>			<u>ACTUAL</u>			<u>FY95</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>JUNE 30</u>	<u>VARIANCE</u>	<u>ADOPTED</u>	<u>BUDGET</u>		
DEPARTMENT/OFFICE									
Commissioners' Office	\$ 1,521,637	\$ 1,370,171	\$ 151,466	\$ 1,426,106		\$ 1,426,106			
Planning Department:									
Programs	11,644,736	11,257,838	386,898	11,833,173		11,833,173			
Support Services	768,300	824,874	(56,574)	768,300		768,300			
Grants	287,597	287,597	---	---		---			
SUBTOTAL PLANNING	12,700,633	12,370,309	330,324	12,601,473		12,601,473			
Central Administrative Services:									
Dept. of Hum. Res. & Mgmt.	1,218,263	1,218,191	72	1,268,036		1,268,036			
Department of Finance	1,715,064	1,704,986	10,078	1,782,025		1,782,025			
Legal Department	509,547	504,299	5,248	529,304		529,304			
Support Services	361,630	361,586	44	369,000		369,000			
Merit System Board	46,200	39,665	6,535	36,700		36,700			
SUBTOTAL CAS	3,850,704	3,828,727	21,977	3,985,065		3,985,065			
Non-departmental	---	(58,998)	58,998	---		---			
TOTAL EXPENDITURES (B)	\$ 18,072,974	\$ 17,510,209	\$ 562,765	\$ 18,012,644		\$ 18,012,644			
Reserve	356,000			445,192		445,192			
TOTAL FUNDS REQUIRED	\$ 18,428,974			\$ 18,457,836		\$ 18,457,836			
REVENUES OVER (UNDER)									
EXPENDITURES (A-B)	\$ 22,000	\$ 753,488	\$ 731,488	\$ 19,356		\$ 19,356			
BEGINNING FUND BALANCE	978,591	978,591		1,732,079		1,732,079			
ENDING FUND BALANCE	<u>\$ 1,000,591</u>	<u>\$ 1,732,079</u>		<u>\$ 1,751,435</u>		<u>\$ 1,751,435</u>			
ELEMENTS OF FUND BALANCE:									
Committed - Reserve	\$ 356,000	\$ 356,000		\$ 445,192		\$ 445,192			
Committed - Subsequent Year	---	69,836		---		---			
Property Tax Reserve	400,000	640,000		640,000		640,000			
Uncommitted	244,591	666,243		666,243		666,243			
TOTAL FUND BALANCE	\$ 1,000,591	\$ 1,732,079		\$ 1,751,435		\$ 1,751,435			

Prepared by: Finance Department
12-Oct-94
FILENAME: WCCAFRMSUPPLPOC001

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

Preliminary Schedule of Revenues, Expenditures and Changes in Fund Balance

As of June 30, 1994

**PRINCE GEORGE'S COUNTY
PARK FUND SUMMARY**

REVENUES	BUDGET			ACTUAL JUNE 30			VARIANCE			FY95 ADOPTED BUDGET		
Property Taxes	\$	51,114,750	\$	51,882,516	\$	767,766	\$	52,391,986				
Fees, Charges & Sales		157,250		130,400		(26,850)		145,750				
Concessions & Rentals		1,219,000		1,172,180		(46,820)		1,190,000				
Interest		918,700		1,806,117		887,417		918,700				
Grants		500,000		—		(500,000)		500,000				
Miscellaneous Revenue		75,960		94,070		18,110		75,960				
TOTAL REVENUES (A)	\$	<u>53,985,660</u>	\$	<u>55,085,283</u>	\$	<u>1,099,623</u>	\$	<u>55,222,396</u>				
Reserve	\$	9,474,379		—		—		14,395,435				
Fund Balance - Designated		1,470,317		—		—		2,907,299				
Fund Balance - Undesignated		—		—		—		—				
TOTAL	\$	<u>64,930,356</u>		<u>—</u>		<u>—</u>		<u>72,525,130</u>				
Tax Rates (cents)		35.87		—		—		35.87				
Assessable Base (Billions)		14.250		—		—		14.606				

EXPENDITURES	BUDGET			ACTUAL JUNE 30			VARIANCE			FY95 ADOPTED BUDGET		
Operating Divisions	\$	35,822,250	\$	33,026,846	\$	2,795,404	\$	37,076,221				
Support Services		3,931,060		3,513,458		417,602		4,796,566				
Salary Lapse		(639,039)		—		(639,039)		(317,039)				
Non-Departmental		—		(185,687)		185,687		—				
TOTAL OPERATING	\$	<u>39,114,271</u>	\$	<u>36,354,617</u>	\$	<u>2,759,654</u>	\$	<u>41,555,748</u>				
Debt Service		10,130,000		9,873,713		256,287		9,090,000				
Transfers		1,290,650		2,290,650		(1,000,000)		3,965,362				
TOTAL EXPENDITURES (B)	\$	<u>50,534,921</u>	\$	<u>48,518,980</u>	\$	<u>2,015,941</u>	\$	<u>54,611,110</u>				
Contingency Reserve		13,653,435		—		—		16,548,743				
Reserve		742,000		—		—		1,365,277				
TOTAL FUNDS REQUIRED	\$	<u>64,930,356</u>		<u>—</u>		<u>—</u>		<u>72,525,130</u>				
REVENUES OVER (UNDER) EXPENDITURES (A-B)	\$	3,450,739	\$	6,566,303	\$	3,115,564	\$	611,286				
BEGINNING FUND BALANCE		13,468,668		13,468,668		—		20,034,971				
ENDING FUND BALANCE	\$	<u>16,919,407</u>	\$	<u>20,034,971</u>		<u>3,115,564</u>	\$	<u>20,646,257</u>				
ELEMENTS OF FUND BALANCE:												
Contingency Reserve	\$	13,653,435	\$	13,653,435		—	\$	16,548,743				
Committed - Reserve		742,000		742,000		—		1,365,277				
Committed - Subsequent Year		—		2,907,299		—		—				
Property Tax Reserve		—		560,000		—		560,000				
Uncommitted		2,523,972		2,172,237		351,735		2,172,237				
TOTAL FUND BALANCE	\$	<u>16,919,407</u>	\$	<u>20,034,971</u>		<u>3,115,564</u>	\$	<u>20,646,257</u>				

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THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
Schedule of Preliminary Expenditures and Encumbrances
As of June 30, 1994

Prince George's County - Park Fund

	<u>BUDGET</u>	<u>ACTUAL JUNE 30</u>	<u>VARIANCE</u>	<u>FY95 ADOPTED AMOUNT</u>
EXPENDITURES				
Director's Office	2,119,262	1,831,037	288,225	2,619,390
Park Police	8,257,296	8,106,196	151,100	8,435,959
Park Permits	149,048	138,689	10,359	152,443
Facility Operations -				
Associate Director	203,306	171,827	31,479	265,702
Planning, Design & Research	2,472,328	2,355,975	116,353	2,656,779
Maintenance & Development	11,261,151	10,652,041	609,110	11,504,102
Property Management	1,407,690	784,827	622,863	1,424,872
Total Facility Operations	<u>15,344,475</u>	<u>13,964,670</u>	<u>1,379,805</u>	<u>15,851,455</u>
Area Operations -				
Northern Area	3,596,082	3,624,777	(28,695)	3,624,624
Central Area	3,144,767	2,747,998	396,769	3,284,038
Southern Area	2,572,281	2,613,479	(41,198)	2,659,696
Interpretation and Conservation	---	---	---	131,577
Total Area Operations	<u>9,313,130</u>	<u>8,986,254</u>	<u>326,876</u>	<u>9,699,935</u>
Support Services	3,931,060	3,513,458	417,602	4,796,566
Merit Increases and Accrued Leave	---	---	---	---
Proposed Expenditures Adjustment	---	---	---	---
Non-Departmental	---	(185,687)	185,687	---
Total Expenditures	<u>39,114,271</u>	<u>36,354,617</u>	<u>2,759,654</u>	<u>41,555,748</u>
Debt Service	10,130,000	9,873,713	256,287	9,090,000
Transfers	1,290,650	2,290,650	(1,000,000)	3,965,362
Total Expenditures	<u>50,534,921</u>	<u>48,518,980</u>	<u>2,015,941</u>	<u>54,611,110</u>
RECONCILIATION OF BUDGETED TRANSFERS:				
Transfer to CIP	102,000	102,000	---	2,021,500
Transfer to Enterprise	1,188,650	2,188,650	(1,000,000)	1,943,862
	<u>1,290,650</u>	<u>2,290,650</u>	<u>(1,000,000)</u>	<u>3,965,362</u>

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

Preliminary Schedule of Revenues, Expenditures and Changes in Fund Balance

As of June 30, 1994

PRINCE GEORGE'S COUNTY RECREATION FUND SUMMARY

REVENUES				FY95
	BUDGET	ACTUAL JUNE 30	VARIANCE	ADOPTED AMOUNT
Property Taxes	\$ 21,136,640	\$ 21,288,255	\$ 151,615	\$ 21,665,200
Fees & Charges	3,871,865	3,717,216	(154,649)	4,243,015
Concessions & Rentals	247,225	274,042	26,817	309,225
Interest	148,900	282,584	133,684	175,000
Grants	236,074	235,529	(545)	50,000
Miscellaneous Revenue	83,990	49,133	(34,857)	84,040
TOTAL REVENUES (A)	\$ 25,724,694	\$ 25,846,759	\$ 122,065	\$ 26,526,480
Reserve	\$ 422,800			\$ 422,800
Fund Balance - Designated	456,000			1,034,738
Fund Balance - Undesignated	—			—
TOTAL	\$ 26,603,494			\$ 27,984,018
Tax Rates (cents)	13.48			13.48
Assessable Base (Billions)	15.680			16.072

EXPENDITURES				FY95
	BUDGET	ACTUAL JUNE 30	VARIANCE	ADOPTED AMOUNT
Operating Divisions	\$ 25,896,856	\$ 21,817,401	\$ 4,079,455	\$ 27,559,704
Support Services (In Oper. Div)	—	2,044,173	(2,044,173)	—
Salary Lapse	(318,400)	—	(318,400)	(318,400)
Non-Departmental	20,388	(79,417)	99,805	—
TOTAL OPERATING	\$ 25,598,844	\$ 23,782,157	\$ 1,816,687	\$ 27,241,304
Maintenance Reserve	500,000	500,000	—	—
Transfers	81,850	450,000	(368,150)	56,850
TOTAL EXPENDITURES (B)	\$ 26,180,694	\$ 25,534,767	\$ 1,448,537	\$ 27,298,154
Contingency Reserve	—			—
Reserve	422,800			685,864
TOTAL FUNDS REQUIRED	\$ 26,603,494			\$ 27,984,018
REVENUES OVER (UNDER) EXPENDITURES (A-B)	\$ (456,000)	\$ 311,992	\$ 1,570,602	\$ (771,674)
BEGINNING FUND BALANCE	2,727,378	2,727,378		3,039,370
ENDING FUND BALANCE	<u>\$ 2,271,378</u>	<u>\$ 3,039,370</u>		<u>\$ 2,267,696</u>
ELEMENTS OF FUND BALANCE:				
Contingency Reserve	\$ 793,500	\$ 793,500		\$ 793,500
Committed - Reserve	422,800	422,800		685,864
Committed - Subsequent Year	—	1,034,738		—
Uncommitted	1,055,078	788,332		788,332
TOTAL FUND BALANCE	\$ 2,271,378	\$ 3,039,370		\$ 2,267,696

THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

Schedule of Preliminary Expenditures and Encumbrances

As of June 30, 1994

Prince George's County - Recreation Fund

	BUDGET	ACTUAL JUNE 30	VARIANCE	FY95 ADOPTED AMOUNT
EXPENDITURES				
Director's Office	152,361	132,234	20,127	335,824
Facility Operations -				
Aquatics	2,799,398	3,000,382	(200,984)	3,012,290
Total Facility Operations	<u>2,799,398</u>	<u>3,000,382</u>	<u>(200,984)</u>	<u>3,012,290</u>
Area Operations -				
Associate Director	442,526	302,012	140,514	373,641
Child Development Program	849,137	771,845	77,292	1,675,341
Northern Area	3,042,002	2,944,479	97,523	3,671,012
Central Area	3,456,686	3,500,434	(43,748)	3,804,395
Southern Area	2,965,628	2,817,360	148,268	3,094,789
Total Area Operations	<u>10,755,979</u>	<u>10,336,130</u>	<u>419,849</u>	<u>12,619,178</u>
Countywide Operations -				
Associate Director	1,348,671	1,226,635	122,036	259,734
Interpretation & Conservation	1,827,249	1,749,719	77,530	1,963,251
Special Populations	1,428,271	1,367,508	60,763	1,442,008
History	684,889	688,082	(3,193)	698,594
Sports/Athletics	2,204,930	2,160,458	44,472	2,253,310
Arts	2,049,507	1,958,863	90,644	1,960,719
Total Countywide Operations	<u>9,543,517</u>	<u>9,151,265</u>	<u>392,252</u>	<u>8,577,616</u>
Support Services	2,327,201	2,044,173	283,028	2,696,396
Non-Departmental - Recreation	20,388	(79,417)	99,805	--
Total Operating Expenditures	<u>25,598,844</u>	<u>24,584,767</u>	<u>1,014,077</u>	<u>27,241,304</u>
Maintenance Reserve	500,000	500,000	--	--
Transfer to Enterprise	--	400,000	(400,000)	--
Transfer to CIP	81,850	50,000	31,850	56,850
Total Expenditures	<u><u>26,180,694</u></u>	<u><u>25,534,767</u></u>	<u><u>645,927</u></u>	<u><u>27,298,154</u></u>

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NOTES PAYABLE SCHEDULE
AS OF 6/30/94

VENDOR	Index	G/L Subsidiary <i>(Fund Subfund)</i>	FY 95	FY96	FY97	FY98	FY99FY 2000 & After	TOTAL
1. Xerox Corporation For: 5090 Copier Location: Kenilworth Ave.		Department of Parks and Recreation - Prince George's County Office of the Director						
	560102	265933052 Principal	22,242.54	24,088.65	26,087.98	28,253.26	7,426.05	108,098.48
	560102	51 160 Interest	7,843.98	5,997.87	3,998.54	1,833.26	99.26	19,772.91
		Subtotal	30,086.52	30,086.52	30,086.52	30,086.52	7,525.31	127,871.39
2. Signet Leasing Account #8023 For: Equipment Financing Location: Commission-wide		Department of Parks - Montgomery County Non-departmental						
	498006	265014034 Principal	687,891.48	-	-	-	-	687,891.48
	498006	52 260 Interest	30,050.16	-	-	-	-	30,050.16
		Subtotal	717,941.64	-	-	-	-	717,941.64
		Northwest Golf Course						
	281105	265014034 Principal	9,498.84	-	-	-	-	9,498.84
	281105	41 410 Interest	414.96	-	-	-	-	414.96
		Subtotal	9,913.80	-	-	-	-	9,913.80
		Needwood Golf Course						
	281204	265014034 Principal	8,475.83	-	-	-	-	8,475.83
	281204	41 411 Interest	370.25	-	-	-	-	370.25
		Subtotal	8,846.08	-	-	-	-	8,846.08
		Sligo Golf Course Pro Shop						
	281303	265014034 Principal	1,038.54	-	-	-	-	1,038.54
	281303	41 412 Interest	45.36	-	-	-	-	45.36
		Subtotal	1,083.90	-	-	-	-	1,083.90
		Lake Needwood Boats						
	282608	265014034 Principal	1,221.60	-	-	-	-	1,221.60
	282608	44 433 Interest	53.36	-	-	-	-	53.36
		Subtotal	1,274.96	-	-	-	-	1,274.96
		Cabin John Train						
	284208	265014034 Principal	752.24	-	-	-	-	752.24
	284208	44 440 Interest	32.86	-	-	-	-	32.86
		Subtotal	785.10	-	-	-	-	785.10
		Total Principal	708,878.53	-	-	-	-	708,878.53
		Total Interest	30,966.95	-	-	-	-	30,966.95

98

NOTES PAYABLE SCHEDULE
AS OF 6/30/94

				FY 95	FY96	FY97	FY98	FY99FY 2000 & After	TOTAL
VENDOR	Index	G/L Subsidiary <i>(Fund Subfund)</i>							
3. Maryland National Bank Account #891207 For: Equipment Financing Location: Montgomery County		Department of Parks - Montgomery County Non-departmental							
	498006	265002800 Principal		1,641.68	1,746.53	453.80	-	-	3,842.01
	498006	52 260 Interest		201.83	96.96	7.08	-	-	305.87
		Subtotal		1,843.51	1,843.49	460.88	-	-	4,147.88
		Planning Department - Montgomery County Director's Office							
	450007	265002800 Principal		146,905.14	156,288.77	40,607.80	-	-	343,801.71
	450007	52 260 Interest		18,059.99	8,676.36	633.48	-	-	27,369.83
		Subtotal		164,965.13	164,965.13	41,241.28	-	-	371,171.54
		Commissioner's Office - Montgomery County Commissioner's Office							
	440107	265002800 Principal		409,135.06	435,268.72	113,093.89	-	-	957,497.67
	440107	52 260 Interest		50,297.55	24,163.91	1,764.27	-	-	76,225.73
		Subtotal		459,432.61	459,432.63	114,858.16	-	-	1,033,723.40
		Department of Parks - Montgomery County Northwest Golf Course							
	281105	265002800 Principal		13,796.85	14,678.14	3,813.75	-	-	32,288.74
	281105	41 410 Interest		1,696.13	814.86	59.49	-	-	2,570.48
		Subtotal		15,492.98	15,493.00	3,873.24	-	-	34,859.22
		Needwood Golf Course Pro shop							
	281204	265002800 Principal		5,343.07	5,684.37	1,476.94	-	-	12,504.38
	281204	41 411 Interest		656.86	315.57	23.04	-	-	995.47
		Subtotal		5,999.93	5,999.94	1,499.98	-	-	13,499.85
		Sligo Golf Course Pro Shop							
	281303	265002800 Principal		3,554.25	3,781.31	982.48	-	-	8,318.04
	281303	41 412 Interest		436.95	209.92	15.33	-	-	662.20
		Subtotal		3,991.20	3,991.23	997.81	-	-	8,980.24
		Black Hills Boats							
	282103	265002800 Principal		767.83	816.87	212.24	-	-	1,796.94
	282103	44 430 Interest		94.40	45.34	3.31	-	-	143.05
		Subtotal		862.23	862.21	215.55	-	-	1,939.99
		Conference Centers - Armory Place							
	289108	265002800 Principal		1,772.13	1,885.31	489.85	-	-	4,147.29
	289108	43 421 Interest		217.87	104.66	7.64	-	-	330.17
		Subtotal		1,990.00	1,989.97	497.49	-	-	4,477.46
		Conference Centers - Rockwood Park							
	289306	265002800 Principal		1,460.11	1,553.36	403.61	-	-	3,417.08
	289306	43 423 Interest		179.50	86.24	6.30	-	-	272.04
		Subtotal		1,639.61	1,639.60	409.91	-	-	3,689.12
		Total Principal		584,376.12	621,703.38	161,534.36	-	-	1,367,613.86
		Total Interest		71,841.08	34,513.82	2,519.94	-	-	108,874.84

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NOTES PAYABLE SCHEDULE
AS OF 6/30/94

VENDOR	Index	G/L Subsidiary <i>(Fund Subfund)</i>	FY 95	FY96	FY97	FY98	FY99	FY 2000 & After	TOTAL
4. Maryland National Bank Account # 891207 For: Equipment Financing Location: Montgomery & Bi-County									
		Department of Parks - Montgomery County							
		Office of Director of Parks - Management							
	460105	265000700 Principal	112,894.44	118,528.71	92,762.69	-	-	-	324,185.84
	460105	52 260 Interest	13,831.75	8,197.44	2,281.89	-	-	-	24,311.08
		Subtotal	126,726.19	126,726.15	95,044.58	-	-	-	348,496.92
		Planning Department - Montgomery County							
		Director's Office							
	450007	265000700 Principal	25,847.55	27,137.54	21,238.30	-	-	-	74,223.39
	450007	52 260 Interest	3,166.82	1,876.82	522.45	-	-	-	5,566.09
		Subtotal	29,014.37	29,014.36	21,760.75	-	-	-	79,789.48
		Department of Human Resources and Management - Montgomery County							
		Department of Administration							
	441105	265000700 Principal	1,731.64	1,818.06	1,422.84	-	-	-	4,972.54
	441105	52 260 Interest	212.16	125.73	35.00	-	-	-	372.89
		Subtotal	1,943.80	1,943.79	1,457.84	-	-	-	5,345.43
		Department of Parks - Montgomery County							
		Ice Rinks - Wheaton Ice Rink							
	280107	265000700 Principal	301.94	317.02	248.10	-	-	-	867.06
	280107	40 400 Interest	36.98	21.92	6.11	-	-	-	65.01
		Subtotal	338.92	338.94	254.21	-	-	-	932.07
		Ice Rinks - Cabin John Ice Rink							
	280206	265000700 Principal	301.94	317.02	248.10	-	-	-	867.06
	280206	40 401 Interest	36.98	21.92	6.11	-	-	-	65.01
		Subtotal	338.92	338.94	254.21	-	-	-	932.07
		Conference Centers - Rockwood Manor							
	289306	265000700 Principal	301.94	317.02	248.10	-	-	-	867.06
	289306	43 423 Interest	36.98	21.92	6.11	-	-	-	65.01
		Subtotal	338.92	338.94	254.21	-	-	-	932.07
		Total Principal	141,379.45	148,435.37	116,168.13	-	-	-	ERR
		Total Interest	17,321.67	10,265.75	2,857.67	-	-	-	30,445.09
5. JASTLA & Co. (Previously Stephens) For: Building Financing Location: Kenilworth Ave.									
		Department of Human Resources and Management - Montgomery County							
		Executive Office Building - Kenilworth Avenue							
	560813	265920056 Principal	61,942.18	66,642.83	71,700.19	77,141.34	82,995.41	1,982,004.94	2,342,426.89
	560813	51 167 Interest	173,378.22	168,677.57	163,620.21	158,179.06	152,324.99	1,194,870.47	2,011,050.52
		Subtotal	235,320.40	235,320.40	235,320.40	235,320.40	235,320.40	3,176,875.41	4,353,477.41

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NOTES PAYABLE SCHEDULE
AS OF 6/30/94

VENDOR	Index	G/L Subsidiary <i>(Fund Subfund)</i>	FY 95	FY96	FY97	FY98	FY99FY 2000 & After	TOTAL
6. United States Leasing International, Inc. Account #001121027/28 For: Phase 1 & 2 Comp System Financing Location: Commission Wide								
		Department of Parks and Recreation - Prince George's County						
		Office of the Director - Northern Area						
	560730	265956070 Principal	10,884.47	11,552.38	12,261.28	13,013.68	-	47,711.81
	560730	51 160 Interest	2,620.85	1,952.94	1,244.04	491.64	-	6,309.47
		Subtotal	13,505.32	13,505.32	13,505.32	13,505.32	-	54,021.28
		Office of the Director - Parks & Rec Building						
	560714	265956070 Principal	40,093.64	42,553.91	45,165.18	47,936.69	-	175,749.42
	560714	51 160 Interest	9,654.05	7,193.77	4,582.50	1,810.99	-	23,241.31
		Subtotal	49,747.69	49,747.68	49,747.68	49,747.68	-	198,990.73
		Office of the Director - Central Area						
	560722	265956070 Principal	10,864.57	11,531.26	12,238.86	12,989.88	-	47,624.57
	560722	51 160 Interest	2,616.05	1,949.37	1,241.77	490.74	-	6,297.93
		Subtotal	13,480.62	13,480.63	13,480.63	13,480.62	-	53,922.50
		Office of the Director - Southern Area						
	560748	265956070 Principal	15,097.66	16,024.11	17,007.40	18,051.05	-	66,180.22
	560748	51 160 Interest	3,635.33	2,708.89	1,725.59	681.95	-	8,751.76
		Subtotal	18,732.99	18,733.00	18,732.99	18,733.00	-	74,931.98
		Office of the Director - Calvert Road						
	560755	265956070 Principal	11,499.42	12,205.07	12,954.01	13,748.93	-	50,407.43
	560755	51 160 Interest	2,768.92	2,063.27	1,314.33	519.42	-	6,665.94
		Subtotal	14,268.34	14,268.34	14,268.34	14,268.35	-	57,073.37
		Little Bennett Golf Pro Shop						
	281402	104928140 Principal	43,042.57	45,683.81	48,487.13	51,462.46	-	188,675.97
	281402	41 413 Interest	10,364.11	7,722.87	4,919.55	1,944.21	-	24,950.74
		Subtotal	53,406.68	53,406.68	53,406.68	53,406.67	-	213,626.71
		Northwest Golf Course						
	281105	104928140 Principal	23,236.56	24,662.44	26,175.82	27,782.06	-	101,856.88
	281105	41 410 Interest	5,595.07	4,169.20	2,655.82	1,049.58	-	13,469.67
		Subtotal	28,831.63	28,831.64	28,831.64	28,831.64	-	115,326.55
		Needwood Golf Course						
	281204	104928140 Principal	7,182.21	7,622.94	8,090.71	8,587.17	-	31,483.03
	281204	41 411 Interest	1,729.39	1,288.66	820.89	324.42	-	4,163.36
		Subtotal	8,911.60	8,911.60	8,911.60	8,911.59	-	35,646.39
		Sligo Golf Course Pro Shop						
	281303	104928140 Principal	1,571.64	1,668.08	1,770.44	1,879.07	-	6,889.23
	281303	41 412 Interest	378.43	281.99	179.63	70.99	-	911.04
		Subtotal	1,950.07	1,950.07	1,950.07	1,950.06	-	7,800.27
		Cabin John Indoor Tennis						
	287201	104928140 Principal	2,027.92	2,152.36	2,284.43	2,424.62	-	8,889.33
	287201	42 428 Interest	488.30	363.86	231.78	91.60	-	1,175.54
		Subtotal	2,516.22	2,516.22	2,516.21	2,516.22	-	10,064.87

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NOTES PAYABLE SCHEDULE
AS OF 6/30/94

VENDOR	Index	G/L Subsidiary <i>(Fund Subfund)</i>	FY 95	FY96	FY97	FY98	FY99FY 2000 & After	TOTAL
6. United States Leasing International, Inc. (Cont)		Department of Parks - Montgomery County						
		Ice Rinks - Wheaton Ice Rink						
	280107	104928140 Principal	1,520.94	1,614.27	1,713.33	1,818.46	-	6,667.00
	280107	40 460 Interest	366.22	272.89	173.84	68.70	-	881.65
		Subtotal	1,887.16	1,887.16	1,887.17	1,887.16	-	7,548.65
		Ice Rinks - Cabin John Ice Rink						
	280206	104928140 Principal	2,872.88	3,049.17	3,236.28	3,434.88	-	12,593.21
	280206	40 401 Interest	691.75	515.46	328.36	129.77	-	1,665.34
		Subtotal	3,564.63	3,564.63	3,564.64	3,564.65	-	14,258.55
		Total Principal	169,894.48	180,319.80	191,384.87	203,128.95	-	744,728.10
		Total Interest	40,908.47	30,483.17	19,418.10	7,674.01	-	98,483.75

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M-NCPPC
MONTGOMERY COUNTY - TOTAL
PROJECTED REVENUES AND EXPENDITURES
FY 1996 - FY 2001

(A)	(B) FY94 Budget	(C) FY94 Actual	(D) FY 95 Budget	(E) FY 96 Projection	(F) FY 97 Projection	(G) FY 98 Projection	(H) FY 99 Projection	(I) FY 2000 Projection	(J) FY 2001 Projection	
1										
2	REVENUES -	53,508,827	53,762,148	55,101,571	54,800,888	55,389,924	56,443,360	58,089,255	60,244,665	62,559,652
3	% Change		0.47%	2.98%	-0.55%	1.07%	1.90%	2.92%	3.71%	3.84%
4	% Change ex Grants			3.81%						
5										
6	EXPENDITURES -									
7	Comm. Office/C. Relations	807,150	759,217	832,200	865,091	899,463	935,393	972,961	1,012,252	1,053,357
8	Planning Department	11,201,600	11,037,300	11,911,466	12,382,236	12,874,212	13,388,484	13,926,204	14,488,592	15,076,938
9	Parks Department	33,124,516	32,500,029	35,210,106	36,758,259	38,383,659	40,090,579	41,883,548	43,767,371	45,747,147
10	Central Admin Services	3,950,570	3,925,335	4,089,058	4,122,147	4,285,930	4,457,136	4,636,147	4,823,370	5,019,236
11	Non-Departmental	---	4,582	---	---	---	---	---	---	---
12	Subtotal SAG Level	49,083,836	48,226,463	52,042,830	54,127,732	56,443,265	58,871,592	61,418,860	64,091,585	66,896,679
13	% Change		-1.75%	6.03%	4.01%	4.28%	4.30%	4.33%	4.35%	4.38%
14										
15	Debt Service	3,531,000	3,251,659	3,072,000	3,379,000	3,283,800	3,004,635	2,905,877	2,855,335	2,796,430
16	Grants	429,245	455,738	175,150	---	---	---	---	---	---
17	Phase II Maintenance	---	---	---	598,000	609,960	622,159	634,602	647,294	660,240
18										
19	Transfers:									
20	Transfers to CIP (PAYGO)	390,000	390,000	526,000	513,000	520,000	520,000	520,000	520,000	520,000
21	Transfers to Enterprise	86,000	86,000	86,000	89,440	93,018	96,738	100,608	104,632	108,817
22	Transfer to CAS	50,000	50,000	52,500	53,550	54,621	55,713	56,828	57,964	59,124
23	Transfer from Prop. Mgt.	(170,218)	(196,602)	(10,695)	---	---	---	---	---	---
24	Subtotal Transfers	355,782	329,398	653,805	655,990	667,639	672,452	677,436	682,596	687,941
25										
26	TOTAL EXPENDITURES	53,399,863	52,263,258	55,943,785	58,760,722	61,004,663	63,170,838	65,636,775	68,276,811	71,041,290
27	% Change		-2.13%	4.76%	5.04%	3.82%	3.55%	3.90%	4.02%	4.05%
28	% Change Adjusted			5.61%	5.60%					
29										
30	Difference Rev. & Exp.	108,964	1,498,890	(842,214)	(3,959,834)	(5,614,740)	(6,727,477)	(7,547,520)	(8,032,146)	(8,481,638)
31	Beginning Fund Balance	2,051,713	2,051,713	3,550,603	2,708,389	(1,251,445)	(6,866,185)	(13,593,662)	(21,141,183)	(29,173,329)
32	Ending Fund Balance	2,160,677	3,550,603	2,708,389	(1,251,445)	(6,866,185)	(13,593,662)	(21,141,183)	(29,173,329)	(37,654,967)
33										
34	Reserves:									
35	Uncommitted	466,677	1,182,603	1,199,389	(1,251,445)	(6,866,185)	(13,593,662)	(21,141,183)	(29,173,329)	(37,654,967)
36	Committed Reserve - 3%	1,559,000	1,559,000	1,464,000	---	---	---	---	---	---
37	Committed-Subsequent Yr.	---	764,000	---	---	---	---	---	---	---
38	Property Tax	135,000	45,000	45,000	---	---	---	---	---	---
39	Total Reserves (Deficit)	2,160,677	3,550,603	2,708,389	(1,251,445)	(6,866,185)	(13,593,662)	(21,141,183)	(29,173,329)	(37,654,967)
40										
41	Required Reserve of 3%									
42	of Expenditures				1,642,000	1,711,788	1,784,430	1,862,059	1,941,726	2,026,486
43	Fund Balance/(Shortfall)				(2,893,445)	(8,577,973)	(15,378,093)	(23,003,242)	(31,115,055)	(39,681,453)
44										
45	Tax Rate Incr. Required to									
46	Fund Shortfall (Cents)									
47	Year				1.1	2.3	2.5	2.7	2.6	2.5
48	Cumulative				1.1	3.4	5.9	8.6	11.2	13.7

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M-NCPPC
MONTGOMERY COUNTY ADMINISTRATION FUND
PROJECTED REVENUES AND EXPENDITURES
FY 1996 - FY 2001

	FY94 Budget	FY94 Actual	FY 95 Budget	FY 96	FY 97	FY 98	F Y 99	FY 2000	FY 2001	Assumptions
REVENUES	16,320,565	16,347,338	16,968,874	16,715,488	16,894,388	17,211,923	17,708,120	18,366,005	19,071,605	From Revenue Schedule
% Change		0.16%	3.97%	-1.49%	1.07%	1.88%	2.88%	3.72%	3.84%	
EXPENDITURES -										From Expenditure Schedule
Comm. Office/C. Relations	807,150	759,217	832,200	865,091	899,463	935,393	972,961	1,012,252	1,053,357	
Planning Dept.	11,201,600	11,037,300	11,911,466	12,382,236	12,874,212	13,388,484	13,926,204	14,488,592	15,076,938	
Grants	429,245	455,738	175,150	---	---	---	---	---	---	
Total Planning Dept.	11,630,845	11,493,038	12,086,616	12,382,236	12,874,212	13,388,484	13,926,204	14,488,592	15,076,938	
Central Admn. Services -										
DHRM	1,218,262	1,218,190	1,268,035	1,318,151	1,370,524	1,425,271	1,482,514	1,542,383	1,605,015	
Finance	1,744,164	1,734,086	1,812,525	1,755,640	1,825,396	1,898,313	1,974,555	2,054,294	2,137,714	Includes Data Center chargeback credit beginning in FY96.
Legal	580,314	571,808	602,798	626,622	651,519	677,545	704,757	733,217	762,992	
Support Services	361,630	361,586	369,000	383,584	398,824	414,756	431,414	448,836	467,062	
Merit Board	46,200	39,665	36,700	38,150	39,666	41,251	42,908	44,640	46,453	
Total CAS	3,950,570	3,925,335	4,089,058	4,122,147	4,285,930	4,457,136	4,636,147	4,823,370	5,019,236	
Non-Departmental	---	4,582	---	---	---	---	---	---	---	
TOTAL EXPEND.	16,388,565	16,182,172	17,007,874	17,369,474	18,059,605	18,781,013	19,535,312	20,324,214	21,149,531	
% Change		-1.26%	3.78%	2.13%	3.97%	3.99%	4.02%	4.04%	4.06%	
% Change ex Grants			5.47%							
Difference Rev. & Exp.	(68,000)	165,166	(39,000)	(653,986)	(1,165,218)	(1,569,090)	(1,827,192)	(1,958,209)	(2,077,926)	
Beginning Fund Balance	764,409	764,409	929,575	890,575	236,589	(928,629)	(2,497,718)	(4,324,910)	(6,283,119)	
Ending Fund Balance	696,409	929,575	890,575	236,589	(928,629)	(2,497,718)	(4,324,910)	(6,283,119)	(8,361,046)	
Reserves:										
Uncommitted	3,409	326,575	326,575	236,589	(928,629)	(2,497,718)	(4,324,910)	(6,283,119)	(8,361,046)	
Committed Reserve - 3%	558,000	558,000	519,000	---	---	---	---	---	---	
Committed-Subsequent Yr.	---	---	---	---	---	---	---	---	---	
Property Tax	135,000	45,000	45,000	---	---	---	---	---	---	
Total Reserves (Deficit)	696,409	929,575	890,575	236,589	(928,629)	(2,497,718)	(4,324,910)	(6,283,119)	(8,361,046)	
Required Reserve of 3% of Expenditures				521,000	541,788	563,430	586,059	609,726	634,486	
Fund Balance/(Shortfall)				(284,411)	(1,470,417)	(3,061,149)	(4,910,969)	(6,892,845)	(8,995,531)	
Tax Rate Incr. Required to Fund Shortfall (Cents)										
Year				0.1	0.5	0.6	0.6	0.7	0.6	
Cumulative				0.1	0.6	1.2	1.8	2.5	3.1	

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M-NCPPC
MONTGOMERY COUNTY ADMINISTRATION FUND
PROJECTED EXPENDITURES
FY 1996 - FY 2001

10-Oct-94 09:45 AM
Assumptions

	FY94 Budget	FY94 Actual	FY 95 Budget	FY 96	FY 97	FY 98	F Y 99	FY 2000	FY 2001	
Growth Rate Assumptions										
CPI				4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	Estimated
Commissioners' Office				3.95%	3.97%	3.99%	4.02%	4.04%	4.06%	Planning Dept. Increase
Planning Department:										
Salaries & Wages				2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	3.5% less dilution for top of grade.
COLA				2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	Estimated at % shown
Group Ins. & Other Benefits				8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	Estimated at twice the CPI
Supplies and Materials				2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	Estimated at half the CPI
Professional Services				2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	Estimated at half the CPI
Other Services and Chgs.				2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	Estimated at half the CPI
Capital Outlay				2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	Estimated at half the CPI
% of Wages										
FICA Taxes	7.73%	7.73%	7.74%	7.75%	7.76%	7.77%	7.78%	7.79%	7.80%	Annual Increase 0.01%
Retirement	12.49%	12.49%	11.90%	12.00%	12.10%	12.20%	12.30%	12.40%	12.50%	Annual Increase 0.10%
Central Admin. Services				3.95%	3.97%	3.99%	4.02%	4.04%	4.06%	Planning Dept. Increase
Non-Departmental										None forecast
EXPENDITURES -										
Comm. Office /C. Relations	807,150	759,217	832,200	865,091	899,463	935,393	972,961	1,012,252	1,053,357	
% Change		-5.94%	3.10%	3.95%	3.97%	3.99%	4.02%	4.04%	4.06%	
Planning Department:										
Salaries & Wages	6,644,400	6,604,872	6,950,700	7,228,728	7,517,877	7,818,592	8,131,336	8,456,589	8,794,853	
FICA Taxes	513,581	510,526	537,952	560,193	583,352	607,468	632,580	658,729	685,958	
Retirement	829,681	824,745	827,133	867,447	909,663	953,868	1,000,154	1,048,617	1,099,357	
Group Ins. & Other Benefits	976,421	833,855	971,215	1,048,912	1,132,825	1,223,451	1,321,327	1,427,033	1,541,196	
Total Personal Services	8,964,083	8,773,998	9,287,000	9,705,280	10,143,718	10,603,380	11,085,398	11,590,969	12,121,363	
Supplies and Materials	401,500	410,062	395,100	403,002	411,062	419,283	427,669	436,222	444,947	
Professional Services	240,000	226,881	638,866	651,643	664,676	677,970	691,529	705,360	719,467	
Other Services and Chgs.	1,571,017	1,325,951	1,565,500	1,596,810	1,628,746	1,661,321	1,694,548	1,728,438	1,763,007	
Capital Outlay	25,000	300,408	25,000	25,500	26,010	26,530	27,061	27,602	28,154	
Total Planning Dept.	11,201,600	11,037,300	11,911,466	12,382,236	12,874,212	13,388,484	13,926,204	14,488,592	15,076,938	
% Change		-1.47%	6.34%	3.95%	3.97%	3.99%	4.02%	4.04%	4.06%	
Grants	429,245	455,738	175,150	---	---	---	---	---	---	
Central Admin. Services -										
DHRM	1,218,262	1,218,190	1,268,035	1,318,151	1,370,524	1,425,271	1,482,514	1,542,383	1,605,015	
Finance	1,744,164	1,734,086	1,812,525	1,755,640	1,825,396	1,898,313	1,974,555	2,054,294	2,137,714	Includes chargeback for Data Center services beginning FY96.
Legal	580,314	571,808	602,798	626,622	651,519	677,545	704,757	733,217	762,992	
Support Services	361,630	361,586	369,000	383,584	398,824	414,756	431,414	448,836	467,062	
Merit Board	46,200	39,665	36,700	38,150	39,666	41,251	42,908	44,640	46,453	
Total CAS	3,950,570	3,925,335	4,089,058	4,122,147	4,285,930	4,457,136	4,636,147	4,823,370	5,019,236	
Non-Departmental	---	4,582	---	---	---	---	---	---	---	
Total Expenditures	16,388,565	16,182,172	17,007,874	17,369,474	18,059,605	18,781,013	19,535,312	20,324,214	21,149,531	
% Change		-1.3%	3.8%	2.1%	4.0%	4.0%	4.0%	4.0%	4.1%	
% Change - adjusted			6.6%	4.0%						

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M-NCPPC
MONTGOMERY COUNTY PARK FUND
PROJECTED REVENUES AND EXPENDITURES
FY 1996 - FY 2001

	FY94 Budget	FY94 Actual	FY 95 Budget	FY 96	FY 97	FY 98	F Y 99	FY 2000	FY 2001	Assumptions
REVENUES	37,188,262	37,414,810	38,132,697	38,085,400	38,495,536	39,231,437	40,381,135	41,878,660	43,488,047	From Revenue Schedule
% Change		0.61%	2.54%	-0.12%	1.08%	1.91%	2.93%	3.71%	3.84%	
EXPENDITURES -										
Operating and Non-Dept.	33,124,516	32,500,029	35,210,106	37,356,259	38,993,619	40,712,739	42,518,151	44,414,666	46,407,388	From Expenditure Schedule
% Change		-1.89%	6.30%	6.10%	4.38%	4.41%	4.43%	4.46%	4.49%	
Debt Service	3,531,000	3,251,659	3,072,000	3,379,000	3,283,800	3,004,635	2,905,877	2,855,335	2,796,430	Assumes 5 Mil new debt issued in FY95
Transfers:										
PAYGO	390,000	390,000	526,000	513,000	520,000	520,000	520,000	520,000	520,000	From proposed CIP budget.
Transfers to Enterprise	86,000	86,000	86,000	89,440	93,018	96,738	100,608	104,632	108,817	Transfers to Enterprise estimated to increase by 4%
Transfer to CAS	50,000	50,000	52,500	53,550	54,621	55,713	56,828	57,964	59,124	Transfers to CAS estimated to increase by 2%
Transfer from Prop. Mgt.	(170,218)	(196,602)	(10,695)	---	---	---	---	---	---	Transfer to Prop. Mgmt. estimated at \$0.
Subtotal Transfers	355,782	329,398	653,805	655,990	667,639	672,452	677,436	682,596	687,941	
TOTAL EXPEND.	37,011,298	36,081,086	38,935,911	41,391,249	42,945,058	44,389,825	46,101,463	47,952,597	49,891,759	
% Change		-2.51%	5.20%	6.31%	3.75%	3.36%	3.86%	4.02%	4.04%	
Difference Rev. & Exp.	176,964	1,333,724	(803,214)	(3,305,849)	(4,449,522)	(5,158,388)	(5,720,328)	(6,073,937)	(6,403,712)	
Beginning Fund Balance	1,287,304	1,287,304	2,621,028	1,817,814	(1,488,034)	(5,937,556)	(11,095,944)	(16,816,273)	(22,890,209)	
Ending Fund Balance	1,464,268	2,621,028	1,817,814	(1,488,034)	(5,937,556)	(11,095,944)	(16,816,273)	(22,890,209)	(29,293,921)	
Reserves:										
Uncommitted	463,268	856,028	872,814	(1,488,034)	(5,937,556)	(11,095,944)	(16,816,273)	(22,890,209)	(29,293,921)	
Committed Reserve - 3%	1,001,000	1,001,000	945,000	---	---	---	---	---	---	
Committed-Subsequent Yr.	---	764,000	---	---	---	---	---	---	---	
Total Reserves (Deficit)	1,464,268	2,621,028	1,817,814	(1,488,034)	(5,937,556)	(11,095,944)	(16,816,273)	(22,890,209)	(29,293,921)	
Required Reserve of 3% of Expenditures				1,121,000	1,170,000	1,221,000	1,276,000	1,332,000	1,392,000	
Fund Balance/(Shortfall)				(2,609,034)	(7,107,556)	(12,316,944)	(18,092,273)	(24,222,209)	(30,685,921)	
Tax Rate Incr. Required to Fund Shortfall (Cents)										
Year				1.0	1.8	1.9	2.1	1.9	1.9	
Cumulative				1.0	2.8	4.7	6.8	8.7	10.6	

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M-NCPPC
MONTGOMERY COUNTY PARK FUND
PROJECTED EXPENDITURES
FY 1996 - FY 2001

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Assumptions

	FY94 Budget	FY94 Actual	FY 95 Budget	FY 96	FY 97	FY 98	F Y 99	FY 2000	FY 2001	
Growth Rate Assumptions										
CPI				4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	Estimated
Merit Increase				2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	3.5% less dilution for top of grade.
COLA				2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	Estimated at % shown
Group Ins. & Other Benefits				8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	Estimated at twice the CPI
Chargeable Wages - CIP				4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	Estimated at the salary & wage rate
Supplies and Materials				2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	Estimated at half the CPI
Professional Services				2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	Estimated at half the CPI
Other Services and Chgs.				2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	Estimated at half the CPI
Capital Outlay				2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	Estimated at half the CPI
Non-Departmental										None forecast
Phase II Maintenance				2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	Estimated at half the CPI
% of Wages										
FICA Taxes	6.07%	6.07%	6.08%	6.09%	6.10%	6.11%	6.12%	6.13%	6.14%	Annual increase
Retirement	15.22%	15.22%	15.00%	15.10%	15.20%	15.30%	15.40%	15.50%	15.60%	Annual increase
										0.01%
										0.10%
EXPENDITURES -										
Salaries & Wages	20,090,541	19,888,686	21,136,480	22,087,622	23,081,565	24,120,235	25,205,646	26,339,900	27,525,195	
FICA Taxes	1,219,285	1,207,035	1,284,877	1,344,905	1,407,734	1,473,494	1,542,322	1,614,360	1,689,759	
Retirement	3,057,254	3,026,537	3,170,472	3,335,231	3,508,398	3,690,396	3,881,669	4,082,684	4,293,930	
Group Ins. & Other Benefits	3,214,892	2,608,681	3,666,561	3,959,886	4,276,677	4,618,811	4,988,316	5,387,381	5,818,372	
Chargeable Wages - CIP	(1,537,740)	(1,608,601)	(1,605,400)	(1,677,643)	(1,753,137)	(1,832,028)	(1,914,469)	(2,000,620)	(2,090,648)	
Total Personal Services	26,044,233	25,122,338	27,652,990	29,050,000	30,521,236	32,070,908	33,703,483	35,423,705	37,236,607	
Supplies and Materials	2,843,771	2,561,926	2,986,696	3,046,430	3,107,359	3,169,506	3,232,896	3,297,554	3,363,505	
Professional Services	112,863	123,920	129,880	132,478	135,127	137,830	140,586	143,398	146,266	
Other Services and Chgs.	4,036,986	4,287,205	4,232,940	4,317,599	4,403,951	4,492,030	4,581,870	4,673,508	4,766,978	
Capital Outlay	97,670	374,356	207,600	211,752	215,987	220,307	224,713	229,207	233,791	
Non-Departmental	(11,007)	30,284	---	---	---	---	---	---	---	
Phase II Maintenance	---	---	---	598,000	609,960	622,159	634,602	647,294	660,240	
Total Parks Department	33,124,516	32,500,029	35,210,106	37,356,259	38,993,619	40,712,739	42,518,151	44,414,666	46,407,388	
% Change		-1.9%	6.3%	6.1%	4.4%	4.4%	4.4%	4.5%	4.5%	

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M-NCPPC
MONTGOMERY COUNTY
PROJECTED REVENUES
FY 1996 - FY 2001

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Assumptions

	FY94 Budget	FY94 Actual	FY 95 Budget	FY 96	FY 97	FY 98	F Y 99	FY 2000	FY 2001	
Administration Fund										
Assessable Base	25,190	25,034	25,275	25,325	25,580	26,050	26,800	27,800	28,875	From County Finance Office
% Change	2.65%	3.40%	0.34%	0.20%	1.01%	1.84%	2.88%	3.73%	3.87%	
Tax Rate	6.2	6.2	6.5	6.5	6.5	6.5	6.5	6.5	6.5	
Collection Factor	99.30%	99.50%	98.4%	98.4%	98.4%	98.4%	98.4%	98.4%	98.4%	From County Finance Office
Property Taxes	15,508,320	15,442,594	16,165,524	16,198,000	16,361,000	16,662,000	17,141,000	17,781,000	18,468,000	
Interest	120,000	157,705	120,000	120,000	120,000	120,000	120,000	120,000	120,000	Interest Projected at \$120,000
Other Revenues:										
Permits & User Fees	158,200	158,684	382,200	397,488	413,388	429,923	447,120	465,005	483,605	Permits & User Fees estimated to increase by 4%
Grants	429,245	455,738	175,150	---	---	---	---	---	---	Grants estimated at \$0.
Misc. Revenue	104,800	132,617	126,000	---	---	---	---	---	---	Discontinued Data Center chargeback revenue in FY96.
Subtotal Other	692,245	747,039	683,350	397,488	413,388	429,923	447,120	465,005	483,605	
TOTAL REVENUES	16,320,565	16,347,338	16,968,874	16,715,488	16,894,388	17,211,923	17,708,120	18,366,005	19,071,605	
% Change	3.98%	0.16%	3.97%	-1.49%	1.07%	1.88%	2.88%	3.72%	3.84%	
% Change ex Grants			6.78%							
PARK Fund										
Assessable Base	25,100	24,919	25,185	25,235	25,500	25,985	26,750	27,750	28,825	From County Finance Office
% Change	2.55%	3.37%	0.34%	0.20%	1.05%	1.90%	2.94%	3.74%	3.87%	
Tax Rate	14.6	14.6	15.0	15.0	15.0	15.0	15.0	15.0	15.0	
Collection Factor	99.30%	100.2%	98.4%	98.4%	98.4%	98.4%	98.4%	98.4%	98.4%	From County Finance Office
Property Taxes	36,389,262	36,444,582	37,172,697	37,247,000	37,638,000	38,354,000	39,483,000	40,959,000	42,546,000	
Interest	305,000	495,382	380,000	300,000	300,000	300,000	300,000	300,000	300,000	Interest Projected at \$300,000
Other Revenues:										
Facility User Fees	413,500	418,794	460,000	478,400	497,536	517,437	538,135	559,660	582,047	Facility User Fees estimated to increase by 4%
Grants	---	7,500	25,000	---	---	---	---	---	---	Grants estimated at \$0.
Misc. Revenue	80,500	48,552	95,000	60,000	60,000	60,000	60,000	60,000	60,000	Misc. Revenue estimated \$60,000
Subtotal Other	494,000	474,846	580,000	538,400	557,536	577,437	598,135	619,660	642,047	
TOTAL REVENUES	37,188,262	37,414,810	38,132,697	38,085,400	38,495,536	39,231,437	40,381,135	41,878,660	43,488,047	
% Change	1.19%	0.61%	2.54%	-0.12%	1.08%	1.91%	2.93%	3.71%	3.84%	

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M-NCPPC
PRINCE GEORGE'S COUNTY - TOTAL
PROJECTED REVENUES AND EXPENDITURES
FY 1996 - FY 2001

	FY94 Budget	FY94 Actual	FY 95 Budget	FY 96	FY 97	FY 98	F Y 99	FY 2000	FY 2001
REVENUES	97,849,187	99,195,739	99,780,876	99,641,910	101,760,906	104,937,382	107,152,758	109,418,468	112,237,967
% Change		1.38%	1.97%	-0.14%	2.13%	3.12%	2.11%	2.11%	2.58%
EXPENDITURES -									
Commissioners' Office	1,521,637	1,370,170	1,426,106	1,485,705	1,548,137	1,613,554	1,682,119	1,754,005	1,829,395
Planning Department	12,413,036	12,082,712	12,601,473	13,128,108	13,679,770	14,257,813	14,863,674	15,498,878	16,165,045
Grants	297,422	287,597	---	---	---	---	---	---	---
Parks Department	38,624,241	35,864,021	41,079,812	42,696,111	44,461,314	46,311,811	48,252,252	50,287,573	52,423,003
Recreation Department	26,132,876	25,084,767	27,257,086	28,331,803	29,454,856	30,628,646	31,855,703	33,138,694	34,480,433
Central Admin. Services	3,850,704	3,828,728	3,985,065	4,044,607	4,214,567	4,392,655	4,579,313	4,775,012	4,980,250
Non-Departmental	---	(58,998)	---	---	---	---	---	---	---
Debt Service:	10,130,000	9,873,713	9,090,000	9,220,241	8,526,319	8,177,461	7,935,709	7,791,851	7,545,651
Transfers:									
Transfers to CIP	183,850	152,000	2,078,350	102,000	102,000	102,000	102,000	102,000	102,000
Transfers to Enterprise	1,188,650	2,588,650	1,943,862	1,943,862	1,943,862	1,943,862	1,943,862	1,943,862	1,943,862
Transfer to County	490,030	490,596	475,936	465,768	456,218	447,318	66,300	---	---
Total Transfers	1,862,530	3,231,246	4,498,148	2,511,630	2,502,080	2,493,180	2,112,162	2,045,862	2,045,862
TOTAL EXPENDITURES	94,832,447	91,563,956	99,937,691	101,418,206	104,387,043	107,875,119	111,280,932	115,291,874	119,469,639
% Change		-3.45%	5.38%	1.48%	2.93%	3.34%	3.16%	3.60%	3.62%
% Change ex transf to CIP				3.53%					
Difference Rev. & Exp.	3,016,740	7,631,783	(156,815)	(1,776,296)	(2,626,137)	(2,937,737)	(4,128,174)	(5,873,406)	(7,231,672)
Beginning Fund Balance	17,174,637	17,174,637	24,806,420	24,649,605	22,873,309	20,247,172	17,309,435	13,181,260	7,307,854
Ending Fund Balance	20,191,377	24,806,420	24,649,605	22,873,309	20,247,172	17,309,435	13,181,260	7,307,854	76,182
Reserves:									
Contingency Reserve	14,446,935	14,446,935	17,342,242	16,859,941	17,229,975	17,940,060	18,500,575	18,428,434	17,972,067
Committed Res. - 2.5 %	1,520,800	1,520,800	2,496,333	---	---	---	---	---	---
Committed - Subsequent. Yr.	---	4,011,873	---	---	---	---	---	---	---
Property Tax Reserve	400,000	2,020,000	2,020,000	1,010,000	---	---	---	---	---
Uncommitted	3,823,642	2,806,812	2,791,030	5,003,368	3,017,197	(630,625)	(5,319,315)	(11,120,580)	(17,895,885)
Total Reserves/(Deficit)	20,191,377	24,806,420	24,649,605	22,873,309	20,247,172	17,309,435	13,181,260	7,307,854	76,182
Required Reserve of 2.5% of Expenditures	---	---	---	2,241,461	2,334,062	2,430,601	2,530,128	2,635,697	2,747,367
Fund Balance /(Shortfall)	---	---	---	20,631,849	17,913,110	14,878,834	10,651,133	4,672,157	(2,671,185)
Tax Rate Incr. Required to Fund Shortfall (Cents)									
Year				---	1.4	2.2	2.6	3.3	3.6
Cumulative				---	1.4	3.6	6.2	9.5	13.1

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M-NCPPC
 PRINCE GEORGE'S COUNTY ADMINISTRATION FUND
 PROJECTED REVENUES AND EXPENDITURES
 FY 1996 - FY 2001

	FY94 Budget	FY94 Actual	FY 95 Budget	FY 96	FY 97	FY 98	F Y 99	FY 2000	FY 2001	Assumptions
REVENUES	18,104,800	18,263,697	18,032,000	17,901,400	18,270,456	18,968,194	19,352,642	19,745,828	20,242,781	From Revenue Schedule
% Change		0.88%	-0.40%	-0.72%	2.06%	3.82%	2.03%	2.03%	2.52%	
EXPENDITURES -										From Expenditure Schedule
Commissioners' Office	1,521,637	1,370,170	1,426,106	1,485,705	1,548,137	1,613,554	1,682,119	1,754,005	1,829,395	
Planning Dept.	12,413,036	12,082,712	12,601,473	13,128,108	13,679,770	14,257,813	14,863,674	15,498,878	16,165,045	
Grants	297,422	287,597	---	---	---	---	---	---	---	
Total Planning Dept.	12,710,458	12,370,309	12,601,473	13,128,108	13,679,770	14,257,813	14,863,674	15,498,878	16,165,045	
Central Admin. Services -										
DHRM	1,218,263	1,218,191	1,268,035	1,321,028	1,376,540	1,434,706	1,495,671	1,559,589	1,626,623	
Finance	1,715,064	1,704,986	1,782,025	1,749,499	1,823,015	1,900,047	1,980,786	2,065,436	2,154,212	Includes Data Center chareback credit beginning in FY96.
Legal	509,547	504,300	529,305	551,425	574,597	598,877	624,325	651,006	678,987	
Support Services	361,630	361,586	369,000	384,421	400,575	417,501	435,242	453,843	473,350	
Merit Board	46,200	39,665	36,700	38,234	39,840	41,524	43,288	45,138	47,078	
Total CAS	3,850,704	3,828,728	3,985,065	4,044,607	4,214,567	4,392,655	4,579,313	4,775,012	4,980,250	
Non-Departmental.	---	(58,998)	---	---	---	---	---	---	---	
TOTAL EXPEND.	18,082,799	17,510,209	18,012,644	18,658,420	19,442,474	20,264,021	21,125,106	22,027,894	22,974,689	
% Change		-3.17%	-0.39%	3.59%	4.20%	4.23%	4.25%	4.27%	4.30%	
Difference Rev. & Exp.	22,001	753,488	19,356	(757,020)	(1,172,018)	(1,295,827)	(1,772,464)	(2,282,067)	(2,731,909)	
Beginning Fund Balance	978,591	978,591	1,732,079	1,751,435	994,414	(177,604)	(1,473,431)	(3,245,894)	(5,527,961)	
Ending Fund Balance	1,000,592	1,732,079	1,751,435	994,414	(177,604)	(1,473,431)	(3,245,894)	(5,527,961)	(8,259,870)	
Reserves:										
Contingency Reserve	---	---	---	---	---	---	---	---	---	
Committed Res. - 2.5 %	356,000	356,000	445,192	---	---	---	---	---	---	
Committed - Subsequent Yr.	---	69,836	---	---	---	---	---	---	---	
Property Tax Reserve	400,000	640,000	640,000	320,000	---	---	---	---	---	
Uncommitted	244,592	666,243	666,243	674,414	(177,604)	(1,473,431)	(3,245,894)	(5,527,961)	(8,259,870)	
Total Reserves/(Deficit)	1,000,592	1,732,079	1,751,435	994,414	(177,604)	(1,473,431)	(3,245,894)	(5,527,961)	(8,259,870)	
Required Reserve of 2.5% of Expenditures				466,461	486,062	506,601	528,128	550,697	574,367	
Fund Balance/(Shortfall)				527,954	(663,665)	(1,980,031)	(3,774,022)	(6,078,658)	(8,834,237)	
Tax Rate Incr. Required to Fund Shortfall (Cents)										
Year				N/A	0.4	0.8	1.0	1.3	1.5	
Cumulative				N/A	0.4	1.2	2.2	3.5	5.0	

M-NCPPC
 PRINCE GEORGE'S COUNTY ADMINISTRATION FUND
 PROJECTED EXPENDITURES
 FY 1996 - FY 2001

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	FY94 Budget	FY94 Actual	FY 95 Budget	FY 96	FY 97	FY 98	F Y 99	FY 2000	FY 2001	12-Oct-94 Assumptions
Growth Rate Assumptions										
CPI				4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	Estimated
Commissioners' Office				4.18%	4.20%	4.23%	4.25%	4.27%	4.30%	Planning Dept. rate of increase
Planning Department:										
Salaries & Wages				2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	3.5% less dilution for top of grade
COLA				2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	Estimated at % shown
Group Ins. & Other Benefits				8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	Estimated at twice the CPI
Supplies and Materials				2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	Estimated at half the CPI
Professional Services				2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	Estimated at half the CPI
Other Services and Chgs.				2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	Estimated at half the CPI
Capital Outlay				2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	Estimated at half the CPI
% of Wages										
FICA Taxes	7.27%	7.27%	7.28%	7.29%	7.30%	7.31%	7.32%	7.33%	7.34%	Annual Increase 0.01%
Retirement	11.58%	11.58%	11.30%	11.40%	11.50%	11.60%	11.70%	11.80%	11.90%	Annual Increase 0.10%
Central Admin. Services -										
DHRM				4.18%	4.20%	4.23%	4.25%	4.27%	4.30%	Planning Dept. rate of increase
Finance				4.18%	4.20%	4.23%	4.25%	4.27%	4.30%	Planning Dept. rate of increase
Legal				4.18%	4.20%	4.23%	4.25%	4.27%	4.30%	Planning Dept. rate of increase
Support Services				4.18%	4.20%	4.23%	4.25%	4.27%	4.30%	Planning Dept. rate of increase
Merit Board				4.18%	4.20%	4.23%	4.25%	4.27%	4.30%	Planning Dept. rate of increase
Non-Departmental										None Forecast
EXPENDITURES -										
Comm. Office	1,521,637	1,370,170	1,426,106	1,485,705	1,548,137	1,613,554	1,682,119	1,754,005	1,829,395	
% Change		-9.95%	-6.28%	4.18%	4.20%	4.23%	4.25%	4.27%	4.30%	
Planning Department:										
Salaries & Wages	7,830,635	7,156,499	7,692,980	8,000,699	8,320,727	8,653,556	8,999,699	9,359,686	9,734,074	
FICA Taxes	569,640	520,600	560,396	583,612	607,788	632,965	659,184	686,487	714,920	
Retirement	907,106	829,014	869,307	912,080	956,884	1,003,813	1,052,965	1,104,443	1,158,355	
Group Ins. & Other Benefits	1,015,547	729,289	1,389,183	1,500,318	1,620,343	1,749,970	1,889,968	2,041,166	2,204,459	
Total Personal Services	10,322,928	9,235,402	10,511,865	10,996,708	11,505,742	12,040,304	12,601,815	13,191,782	13,811,807	
Supplies and Materials	182,265	258,254	193,765	197,640	201,593	205,625	209,737	213,932	218,211	
Professional Services	216,450	282,331	210,600	214,812	219,108	223,490	227,960	232,519	237,170	
Other Services and Chgs.	1,570,968	1,587,799	1,563,818	1,595,094	1,626,996	1,659,536	1,692,727	1,726,581	1,761,113	
Capital Outlay	120,425	718,926	121,425	123,854	126,331	128,857	131,434	134,063	136,744	
Total Planning Dept.	12,413,036	12,082,712	12,601,473	13,128,108	13,679,770	14,257,813	14,863,674	15,498,878	16,165,045	
% Change		-2.66%	1.52%	4.18%	4.20%	4.23%	4.25%	4.27%	4.30%	
Grants	297,422	287,597	---	---	---	---	---	---	---	
Central Admin. Services -										
DHRM	1,218,263	1,218,191	1,268,035	1,321,028	1,376,540	1,434,706	1,495,671	1,559,589	1,626,623	
Finance	1,715,064	1,704,986	1,782,025	1,749,499	1,823,015	1,900,047	1,980,786	2,065,436	2,154,212	Includes chargeback for Data Center services beginning in FY96.
Legal	509,547	504,300	529,305	551,425	574,597	598,877	624,325	651,006	678,987	
Support Services	361,630	361,586	369,000	384,421	400,575	417,501	435,242	453,843	473,350	
Merit Board	46,200	39,665	36,700	38,234	39,840	41,524	43,288	45,138	47,078	
Total CAS	3,850,704	3,828,728	3,985,065	4,044,607	4,214,567	4,392,655	4,579,313	4,775,012	4,980,250	
Non-Departmental	---	(53,161)	---	---	---	---	---	---	---	
Total Expenditures	18,082,799	17,516,046	18,012,644	18,658,420	19,442,474	20,264,021	21,125,106	22,027,894	22,974,689	
% Change		-3.1%	-0.4%	3.6%	4.2%	4.2%	4.2%	4.3%	4.3%	
% Change ex Grants			1.28%							

M-NCPPC
 PRINCE GEORGE'S COUNTY PARK FUND
 PROJECTED REVENUES AND EXPENDITURES
 FY 1996 - FY 2001

	FY94 Budget	FY94 Actual	FY 95 Budget	FY 96	FY 97	FY 98	F Y 99	FY 2000	FY 2001	Assumptions
REVENUES	53,985,660	55,085,283	55,222,396	54,739,180	55,859,747	57,692,537	58,860,639	60,053,144	61,558,150	From Revenue Schedule
% Change		2.04%	2.29%	-0.88%	2.05%	3.28%	2.02%	2.03%	2.51%	
EXPENDITURES -										
Operating and Non-Dept.	38,624,241	35,864,021	41,079,812	42,696,111	44,461,314	46,311,811	48,252,252	50,287,573	52,423,003	From Expenditure Schedule
% Change		-7.15%	6.36%	3.93%	4.13%	4.16%	4.19%	4.22%	4.25%	
Debt Service	10,130,000	9,873,713	9,090,000	9,220,241	8,526,319	8,177,461	7,935,709	7,791,851	7,545,651	Assumes no additional debt
Transfers:										
Transfers to CIP	102,000	102,000	2,021,500	102,000	102,000	102,000	102,000	102,000	102,000	Estimated at FY94 level
Transfers to Enterprise	1,188,650	2,188,650	1,943,862	1,943,862	1,943,862	1,943,862	1,943,862	1,943,862	1,943,862	No increase forecast
Transfers to County	490,030	490,596	475,936	465,768	456,218	447,318	66,300			From debt schedule
Subtotal Transfers	1,780,680	2,781,246	4,441,298	2,511,630	2,502,080	2,493,180	2,112,162	2,045,862	2,045,862	
TOTAL EXPEND.	50,534,921	48,518,980	54,611,110	54,427,982	55,489,713	56,982,452	58,300,123	60,125,286	62,014,516	
% Change		-3.99%	8.07%	-0.34%	1.95%	2.69%	2.31%	3.13%	3.14%	
Difference Rev. & Exp.	3,450,739	6,566,303	611,286	311,198	370,034	710,086	560,515	(72,142)	(456,366)	
Beginning Fund Balance	13,468,668	13,468,668	20,034,971	20,646,257	20,957,454	21,327,488	22,037,574	22,598,089	22,525,947	
Ending Fund Balance	16,919,407	20,034,971	20,646,257	20,957,454	21,327,488	22,037,574	22,598,089	22,525,947	22,069,581	
Reserves:										
Contingency Reserve	13,653,435	13,653,435	16,548,743	16,859,941	17,229,975	17,940,060	18,500,575	18,428,434	17,972,067	Changed each year by the difference between Revenues and Expenditures
Committed Res. - 2.5 %	742,000	742,000	1,365,277	---	---	---	---	---	---	
Committed - Subsequent. Yr.	---	2,907,299	---	---	---	---	---	---	---	
Property Tax Reserve	---	1,380,000	1,380,000	690,000	---	---	---	---	---	
Uncommitted	2,523,972	1,352,237	1,352,237	3,407,514	4,097,514	4,097,514	4,097,514	4,097,514	4,097,514	
Total Reserves/(Deficit)	16,919,407	20,034,971	20,646,257	20,957,454	21,327,488	22,037,574	22,598,089	22,525,947	22,069,581	
Required Reserve of 2.5% of Expenditures				1,067,000	1,112,000	1,158,000	1,206,000	1,257,000	1,311,000	
Fund Balance/(Shortfall)				19,890,454	20,215,488	20,879,574	21,392,089	21,268,947	20,758,581	
Tax Rate Incr. Required to Fund Shortfall (Cents) Year				N/A	N/A	N/A	N/A	N/A	N/A	
Cumulative				N/A	N/A	N/A	N/A	N/A	N/A	

M-NCPPC
PRINCE GEORGE'S COUNTY PARK FUND
PROJECTED EXPENDITURES
FY 1996 - FY 2001

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Assumptions

	FY94 Budget	FY94 Actual	FY 95 Budget	FY 96	FY 97	FY 98	F Y 99	FY 2000	FY 2001	
Growth Rate Assumptions										
CPI				4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	Estimated
Salaries & Wages				2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	3.5% less dilution for top of grade
COLA				2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	Estimated at % shown
Group Ins. & Other Benefits				8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	Estimated at twice the CPI
Supplies and Materials				2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	Estimated at half the CPI
Professional Fees				2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	Estimated at half the CPI
Other Services and Chgs.				2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	Estimated at half the CPI
Capital Outlay				2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	Estimated at half the CPI
Other				2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	Estimated at half the CPI
% of Wages Assumptions										
FICA Taxes	5.71%	5.71%	5.72%	5.73%	5.74%	5.75%	5.76%	5.77%	5.78%	Annual increase 0.01%
Retirement	15.82%	15.82%	15.00%	15.10%	15.20%	15.30%	15.40%	15.50%	15.60%	Annual increase 0.10%
Non-Departmental										None Forecast
EXPENDITURES -										
Salaries & Wages	19,461,159	18,587,576	20,516,678	21,439,929	22,404,725	23,412,938	24,466,520	25,567,514	26,718,052	
FICA Taxes	1,110,328	1,060,487	1,172,601	1,227,512	1,284,990	1,345,156	1,408,135	1,474,058	1,543,062	
Retirement	3,079,593	2,941,355	3,077,502	3,237,429	3,405,518	3,582,180	3,767,844	3,962,965	4,168,016	
Group Ins. & Other Benefits	2,738,203	2,548,835	3,688,485	3,983,564	4,302,249	4,646,429	5,018,143	5,419,595	5,853,162	
Total Personal Services	26,389,283	25,138,253	28,455,265	29,888,433	31,397,483	32,986,702	34,660,642	36,424,130	38,282,292	
Supplies and Materials	3,666,686	3,271,993	3,667,052	3,740,393	3,815,201	3,891,505	3,969,335	4,048,722	4,129,696	
Professional Fees	222,066	170,817	229,066	233,647	238,320	243,087	247,948	252,907	257,966	
Other Services and Chgs.	6,452,135	5,893,121	7,007,123	7,147,265	7,290,211	7,436,015	7,584,735	7,736,430	7,891,159	
Capital Outlay	1,839,071	1,477,483	1,653,306	1,686,372	1,720,100	1,754,502	1,789,592	1,825,383	1,861,891	
Other	55,000	98,041	68,000	69,360	70,747	72,162	73,605	75,077	76,579	
Parks Department	38,624,241	36,049,708	41,079,812	42,696,111	44,461,314	46,311,811	48,252,252	50,287,573	52,423,003	
% Change		-6.7%	6.4%	3.9%	4.1%	4.2%	4.2%	4.2%	4.2%	
Non-Departmental	---	(185,687)	---	---	---	---	---	---	---	
Total Parks Department	38,624,241	35,864,021	41,079,812	42,696,111	44,461,314	46,311,811	48,252,252	50,287,573	52,423,003	
% Change		-7.1%	6.4%	3.9%	4.1%	4.2%	4.2%	4.2%	4.2%	

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M-NCPPC
 PRINCE GEORGE'S COUNTY RECREATION FUND
 PROJECTED REVENUES AND EXPENDITURES
 FY 1996 - FY 2001

	FY94 Budget	FY94 Actual	FY 95 Budget	FY 96	FY 97	FY 98	F Y 99	FY 2000	FY 2001	Assumptions
REVENUES	25,758,727	25,846,759	26,526,480	27,001,330	27,630,703	28,276,651	28,939,477	29,619,496	30,437,036	From Revenue Schedule
% Change		0.34%	2.98%	1.79%	2.33%	2.34%	2.34%	2.35%	2.76%	
EXPENDITURES -										
Operating and Non-Dept.	26,132,876	25,084,767	27,257,086	28,331,803	29,454,856	30,628,646	31,855,703	33,138,694	34,480,433	From Expenditure Schedule
Transfers:										
Transfers to CIP	81,850	50,000	56,850	---	---	---	---	---	---	Transfer to CIP estimated at \$0.
Transfers to Enterprise	---	400,000	---	---	---	---	---	---	---	Transfer to Enterprise estimated at \$
Subtotal Transfers	81,850	450,000	56,850	---	---	---	---	---	---	
TOTAL EXPEND.	26,214,726	25,534,767	27,313,936	28,331,803	29,454,856	30,628,646	31,855,703	33,138,694	34,480,433	
% Change		-2.59%	4.19%	3.73%	3.96%	3.99%	4.01%	4.03%	4.05%	
Difference Rev. & Exp.	(455,999)	311,992	(787,456)	(1,330,473)	(1,824,154)	(2,351,995)	(2,916,226)	(3,519,198)	(4,043,397)	
Beginning Fund Balance	2,727,378	2,727,378	3,039,370	2,251,914	921,441	(902,713)	(3,254,708)	(6,170,934)	(9,690,132)	
Ending Fund Balance	2,271,379	3,039,370	2,251,914	921,441	(902,713)	(3,254,708)	(6,170,934)	(9,690,132)	(13,733,529)	
Reserves:										
Contingency Reserve	793,500	793,500	793,500	---	---	---	---	---	---	
Committed Res. - 2.5 %	422,800	422,800	685,864	---	---	---	---	---	---	
Committed - Subsequent. Yr.	---	1,034,738	---	---	---	---	---	---	---	
Uncommitted	1,055,079	788,332	772,550	921,441	(902,713)	(3,254,708)	(6,170,934)	(9,690,132)	(13,733,529)	
Total Reserves/(Deficit)	2,271,379	3,039,370	2,251,914	921,441	(902,713)	(3,254,708)	(6,170,934)	(9,690,132)	(13,733,529)	
Required Reserve of 2.5% of Expenditures				708,000	736,000	766,000	796,000	828,000	862,000	
Fund Balance/(Shortfall)				213,441	(1,638,713)	(4,020,708)	(6,966,934)	(10,518,132)	(14,595,529)	
Tax Rate Incr. Required to Fund Shortfall (Cents)										
Year				N/A	1.0	1.4	1.6	2.0	2.1	
Cumulative				N/A	1.0	2.4	4.0	6.0	8.1	

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 PRINCE GEORGE'S COUNTY RECREATION FUND
 PROJECTED EXPENDITURES
 FY 1996 - FY 2001

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	FY94 Budget	FY94 Actual	FY 95 Budget	FY 96	FY 97	FY 98	F Y 99	FY 2000	FY 2001	12-Oct-94 Assumptions	
Growth Rate Assumptions											
CPI				4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	Estimated
Salaries & Wages				2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	3.5% less dilution for top of grade
COLA				2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	Estimated % shown
Group Ins. & Other Benefits				8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	Estimated at half the CPI
Supplies and Materials				2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	Estimated at half the CPI
Professional Fees				2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	Estimated at half the CPI
Other Services and Chgs.				2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	Estimated at half the CPI
Capital Outlay				2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	Estimated at half the CPI
Other				2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	Estimated at half the CPI
% of Wages Assumptions											
FICA Taxes	7.48%	7.48%	7.49%	7.50%	7.51%	7.52%	7.53%	7.54%	7.55%	Annual increase	0.01%
Retirement	9.05%	9.05%	8.56%	8.66%	8.76%	8.86%	8.96%	9.06%	9.16%	Annual increase	0.10%
Non-Departmental										None Forecast	
EXPENDITURES -											
Salaries & Wages	13,801,967	13,215,186	15,116,751	15,797,005	16,507,870	17,250,724	18,027,007	18,838,222	19,685,942		
FICA Taxes	1,032,754	988,847	1,132,646	1,185,195	1,240,180	1,297,713	1,357,913	1,420,902	1,486,812		
Retirement	1,248,772	1,195,681	1,293,801	1,367,819	1,445,879	1,528,194	1,614,989	1,706,502	1,802,981		
Group Ins. & Other Benefits	1,058,333	811,252	1,226,977	1,325,135	1,431,146	1,545,638	1,669,289	1,802,832	1,947,058		
Total Personal Services	17,141,825	16,210,966	18,770,175	19,675,154	20,625,074	21,622,268	22,669,197	23,768,458	24,922,793		
Supplies and Materials	1,958,729	1,541,284	1,834,151	1,870,834	1,908,251	1,946,416	1,985,344	2,025,051	2,065,552		
Professional Fees	87,350	81,870	87,750	89,505	91,295	93,121	94,983	96,883	98,821		
Other Services and Chgs.	5,846,765	6,235,020	5,348,803	5,455,779	5,564,895	5,676,193	5,789,716	5,905,511	6,023,621		
Capital Outlay	1,043,697	788,923	1,161,697	1,184,931	1,208,630	1,232,802	1,257,458	1,282,607	1,308,260		
Other	54,510	306,120	54,510	55,600	56,712	57,846	59,003	60,183	61,387		
Recreation Department	26,132,876	25,164,183	27,257,086	28,331,803	29,454,856	30,628,646	31,855,703	33,138,694	34,480,433		
% Change		-3.7%	4.3%	3.9%	4.0%	4.0%	4.0%	4.0%	4.0%		
Non-Departmental		(79,416)	---	---	---	---	---	---	---		
Total Recreation Dept.	26,132,876	25,084,767	27,257,086	28,331,803	29,454,856	30,628,646	31,855,703	33,138,694	34,480,433		
% Change		-4.0%	4.3%	3.9%	4.0%	4.0%	4.0%	4.0%	4.0%		

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M-NCPPC
PRINCE GEORGE'S
PROJECTED REVENUES
FY 1996 - FY 2001

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Assumptions

	FY94 Budget	FY94 Actual	FY 95 Budget	FY 96	FY 97	FY 98	F Y 99	FY 2000	FY 2001
ADMINISTRATION FUND									
Assessable Base	15,490	15,508	15,723	15,975	16,294	16,620	16,952	17,291	17,724
% Change	3.75%	0.12%	1.50%	1.60%	2.00%	2.00%	2.00%	2.00%	2.50%
Tax Rate	11.03	11.03	11.03	11.03	11.03	11.03	11.03	11.03	11.03
Collection Factor	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Property Taxes	17,087,377	16,994,863	17,342,000	17,620,000	17,972,000	18,332,000	18,698,000	19,072,000	19,549,000
Property Tax Refunds				(320,000)	(320,000)				
Net property Taxes	17,087,377	16,994,863	17,342,000	17,300,000	17,652,000	18,332,000	18,698,000	19,072,000	19,549,000
% Change	5.33%	-0.54%	1.49%	-0.24%	2.03%	3.85%	2.00%	2.00%	2.50%
Interest	210,000	220,661	175,000	175,000	175,000	175,000	175,000	175,000	175,000
Other Revenues:									
Permits and Fees	410,000	532,178	410,000	426,400	443,456	461,194	479,642	498,828	518,781
Grants	297,423	374,787							
Misc. Revenue	100,000	141,208	105,000						
Subtotal Other	807,423	1,048,173	515,000	426,400	443,456	461,194	479,642	498,828	518,781
TOTAL REVENUES	18,104,800	18,263,697	18,032,000	17,901,400	18,270,456	18,968,194	19,352,642	19,745,828	20,242,781
% Change		0.88%	-0.40%	-0.72%	2.06%	3.82%	2.03%	2.03%	2.52%
PARK FUND									
Assessable Base	14,250	14,464	14,606	14,840	15,136	15,439	15,748	16,063	16,465
% Change	2.74%	1.50%	2.50%	1.60%	2.00%	2.00%	2.00%	2.00%	2.50%
Tax Rate	35.87	35.87	35.87	35.87	35.87	35.87	35.87	35.87	35.87
Collection Factor	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Property Taxes	51,114,750	51,882,516	52,391,986	53,230,000	54,295,000	55,380,000	56,488,000	57,618,000	59,058,000
Property Tax Refunds				(690,000)	(690,000)				
Net property Taxes	51,114,750	51,882,516	52,391,986	52,540,000	53,605,000	55,380,000	56,488,000	57,618,000	59,058,000
% Change	10.84%	1.50%	2.50%	0.28%	2.03%	3.31%	2.00%	2.00%	2.50%
Interest	918,700	1,806,117	918,700	750,000	750,000	750,000	750,000	750,000	750,000
Other Revenues:									
Facility User Fees	157,250	130,400	145,750	151,580	157,643	163,949	170,507	177,327	184,420
Concessions & Rentals	1,219,000	1,172,180	1,190,000	1,237,600	1,287,104	1,338,588	1,392,132	1,447,817	1,505,730
Grants	500,000		500,000						
Misc. Revenue	75,960	94,070	75,960	60,000	60,000	60,000	60,000	60,000	60,000
Subtotal Other	1,952,210	1,396,650	1,911,710	1,449,180	1,504,747	1,562,537	1,622,639	1,685,144	1,750,150
TOTAL REVENUES	53,985,860	55,085,283	55,222,396	54,739,180	55,859,747	57,692,537	58,860,639	60,053,144	61,558,150
% Change		2.04%	2.29%	-0.88%	2.05%	3.28%	2.02%	2.03%	2.51%
RECREATION FUND									
Assessable Base	15,680	15,792	16,072	16,329	16,656	16,989	17,329	17,675	18,117
% Change	5.02%	0.71%	2.50%	1.60%	2.00%	2.00%	2.00%	2.00%	2.50%
Tax Rate	13.48	13.48	13.48	13.48	13.48	13.48	13.48	13.48	13.48
Collection Factor	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Property Taxes	21,136,640	21,288,255	21,665,200	22,012,000	22,452,000	22,901,000	23,359,000	23,826,000	24,422,000
% Change	-7.03%	0.72%	2.50%	1.60%	2.00%	2.00%	2.00%	2.00%	2.50%
Interest	148,900	282,584	175,000	175,000	175,000	175,000	175,000	175,000	175,000
Other Revenues:									
Facility User Fees	3,871,865	3,717,216	4,243,015	4,412,736	4,589,245	4,772,815	4,963,727	5,162,277	5,368,768
Concessions & Rentals	247,225	274,042	309,225	321,594	334,458	347,836	361,750	376,219	391,268
Grants	270,107	235,529	50,000						
Misc. Revenue	83,990	49,133	84,040	80,000	80,000	80,000	80,000	80,000	80,000
Subtotal Other	4,473,187	4,275,920	4,686,280	4,814,330	5,003,703	5,200,651	5,405,477	5,618,496	5,840,036
TOTAL REVENUES	25,758,727	25,846,759	26,526,480	27,001,330	27,630,703	28,276,651	28,939,477	29,619,496	30,437,036
% Change		0.34%	2.98%	1.79%	2.33%	2.34%	2.34%	2.35%	2.76%

From County Finance Office for FY96 & FY97

Imputed

Interest Projected at FY95 level

Facility User Fees estimated to increase by 4%
Grants estimated at \$0.
Discontinued Data Center chargeback revenue in FY96.

From County Finance Office for FY96 & FY97

Imputed

Interest Projected at \$750,000

Facility User Fees estimated to increase by 4%
Concessions & Rentals estimated to increase by 4%
Grants estimated at \$0.
Misc. Revenue estimated \$60,000

From County Finance Office for FY96 & FY97

Imputed

Interest Projected at FY95 level

Facility User Fees estimated to increase by 4%
Facility User Fees estimated to increase by 4%
Grants estimated at \$0.
Misc. Revenue estimated at \$80,000.

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**THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
MONTGOMERY COUNTY CAPITAL IMPROVEMENTS PROJECTS
AUTHORIZED PROJECTS AS OF JULY 1, 1994**

PROJECT TITLE	APPROVED BUDGET			UNEXPENDED BALANCE	FUNDED	UNFUNDED
	FY 94 & PRIOR	FY 95	TOTAL			
DISPOSITION OF SURPLUS PROPERTY	95,000	—	95,000	6,543	6,543	—
COMPLIANCE-LOCAL	630,999	114,000	744,999	223,725	—	223,725
COMPLIANCE-NON LOCAL	533,917	409,000	942,917	474,919	474,919	—
CONTRIBUTION TO DEDICATED PARKLAND	236,000	—	236,000	253	253	—
CULTURAL HISTORY FARM PARK	1,565,770	10,000	1,575,770	9,310	9,310	—
COURT HOUSE LOCAL PARK	4,000	—	4,000	473	473	—
CUMMINGS LOCAL PARK	459,998	—	459,998	(7,909)	(7,909)	—
DUNN LOCAL PARKS	92,654	—	92,654	11,834	11,834	—
DUNN NON-LOCAL PARKS	343,857	—	343,857	(5,444)	(5,444)	—
EDGEMOOR FIELD REHAB-LOCAL	1,641,651	142,000	1,783,651	111,695	91,696	19,999
EDGEMOOR FIELD REHAB-NON LOCAL	437,808	32,000	469,808	38,601	38,601	—
ELM HILL LOCAL PARK-ACQ	112,000	—	112,000	86,341	86,341	—
ELM PINES LOCAL PARK	487,000	14,000	501,000	466,291	—	466,291
ELM HILL MAINTENANCE FACILITY	50,000	10,000	60,000	58,039	58,039	—
ELM HILL REGIONAL PARK	3,833,990	60,000	3,893,990	76,792	76,792	—
ELM BERRY HILL LOCAL PARK	9,075	—	9,075	12	12	—
ELM BERRY HILL MAINTENANCE FACILITY	130,049	20,000	150,049	41,972	(3,291)	45,263
ELM BERRY HILL MAINTENANCE FACILITY	216,850	30,000	246,850	41,125	—	41,125
ELM BERRY HILL MAINTENANCE FACILITY	219,000	5,000	224,000	202,697	5,927	196,770
ELM BERRY HILL MAINTENANCE FACILITY	5,000	—	5,000	486	486	—
ELM BERRY HILL MAINTENANCE FACILITY	295,000	69,000	364,000	209,613	—	209,613
ELM BERRY HILL MAINTENANCE FACILITY	2,080,000	—	2,080,000	20,246	20,246	—
ELM BERRY HILL MAINTENANCE FACILITY	225,000	5,000	230,000	13,325	2,120	11,205
ELM BERRY HILL MAINTENANCE FACILITY	1,456,999	—	1,456,999	(32,464)	(32,464)	—
ELM BERRY HILL MAINTENANCE FACILITY	3,565,938	199,000	3,764,938	393,028	393,028	—
ELM BERRY HILL MAINTENANCE FACILITY	129,000	170,000	299,000	160,647	160,647	—
ELM BERRY HILL MAINTENANCE FACILITY	—	50,000	50,000	50,000	—	50,000
ELM BERRY HILL MAINTENANCE FACILITY	157,000	—	157,000	38,403	38,403	—
ELM BERRY HILL MAINTENANCE FACILITY	1,094,010	550,000	1,644,010	588,444	588,444	—
ELM BERRY HILL MAINTENANCE FACILITY	331,000	—	331,000	16,087	—	16,087
ELM BERRY HILL MAINTENANCE FACILITY	5,000	—	5,000	395	395	—
ELM BERRY HILL MAINTENANCE FACILITY	21,000	—	21,000	11,605	332	11,273
ELM BERRY HILL MAINTENANCE FACILITY	605,107	—	605,107	147,119	131,512	15,607
ELM BERRY HILL MAINTENANCE FACILITY	223,000	—	223,000	41,809	41,809	—
ELM BERRY HILL MAINTENANCE FACILITY	—	950,000	950,000	950,000	950,000	—
ELM BERRY HILL MAINTENANCE FACILITY	140,000	17,000	157,000	17,000	17,000	—
ELM BERRY HILL MAINTENANCE FACILITY	383,497	—	383,497	183,795	183,795	—
ELM BERRY HILL MAINTENANCE FACILITY	193,000	—	193,000	48,642	—	48,642
ELM BERRY HILL MAINTENANCE FACILITY	—	250,000	250,000	250,000	250,000	—
ELM BERRY HILL MAINTENANCE FACILITY	593,186	66,000	659,186	138,301	72,301	66,000
ELM BERRY HILL MAINTENANCE FACILITY	666,589	76,000	742,589	130,454	130,454	—
ELM BERRY HILL MAINTENANCE FACILITY	—	175,000	175,000	175,000	175,000	—
ELM BERRY HILL MAINTENANCE FACILITY	788,900	—	788,900	576,710	576,710	—
ELM BERRY HILL MAINTENANCE FACILITY	166,000	—	166,000	164,324	164,324	—
ELM BERRY HILL MAINTENANCE FACILITY	12,000	—	12,000	6,817	5,817	1,000
ELM BERRY HILL MAINTENANCE FACILITY	178,000	64,000	242,000	119,605	119,605	—
ELM BERRY HILL MAINTENANCE FACILITY	80,000	286,000	366,000	287,204	—	287,204
ELM BERRY HILL MAINTENANCE FACILITY	174,000	—	174,000	157,326	—	157,326
ELM BERRY HILL MAINTENANCE FACILITY	320,000	—	320,000	320,000	320,000	—
ELM BERRY HILL MAINTENANCE FACILITY	1,097	—	1,097	26	26	—
ELM BERRY HILL MAINTENANCE FACILITY	500,000	—	500,000	(7,678)	(7,678)	—
ELM BERRY HILL MAINTENANCE FACILITY	29,684	—	29,684	(4,999)	(4,999)	—
ELM BERRY HILL MAINTENANCE FACILITY	511,999	—	511,999	(18,770)	(18,770)	—
ELM BERRY HILL MAINTENANCE FACILITY	2,901,856	—	2,901,856	59,569	59,569	—
ELM BERRY HILL MAINTENANCE FACILITY	902,500	10,000	912,500	177,876	177,876	—
ELM BERRY HILL MAINTENANCE FACILITY	399,099	—	399,099	(1,931)	(1,931)	—
ELM BERRY HILL MAINTENANCE FACILITY	230,945	—	230,945	(2,047)	(2,047)	—
ELM BERRY HILL MAINTENANCE FACILITY	427,815	—	427,815	61,636	52,136	9,500
ELM BERRY HILL MAINTENANCE FACILITY	81,635	—	81,635	3,058	3,058	—
ELM BERRY HILL MAINTENANCE FACILITY	7,998,000	524,000	8,522,000	534,747	534,747	—
ELM BERRY HILL MAINTENANCE FACILITY	2,507,411	—	2,507,411	(1,551)	(1,551)	—
ELM BERRY HILL MAINTENANCE FACILITY	618,890	—	618,890	419	419	—
ELM BERRY HILL MAINTENANCE FACILITY	2,082,501	248,000	2,330,501	242,905	242,905	—
ELM BERRY HILL MAINTENANCE FACILITY	469,999	—	469,999	34,678	—	34,678
ELM BERRY HILL MAINTENANCE FACILITY	963,067	114,000	1,077,067	221,424	221,424	—

**THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
MONTGOMERY COUNTY CAPITAL IMPROVEMENTS PROJECTS
AUTHORIZED PROJECTS AS OF JULY 1, 1994**

PROJECT TITLE	APPROVED BUDGET			UNEXPENDED BALANCE	FUNDED	UNFUNDED
	FY 94 & PRIOR	FY 95	TOTAL			
MARYLAND HORSE CENTER	280,848	—	280,848	2,096	2,096	
MCKNEW LOCAL PARK	7,000	29,000	36,000	33,437	—	33
MISC ACQ COSTS-LOCAL	80,200	—	80,200	23,388	3,388	20
MISC ACQ COSTS-NON LOCAL	414,541	43,000	457,541	58,136	58,136	
MISC COST SHARING PROJECTS	317,000	52,000	369,000	170,471	170,471	
MISC DEV COSTS-LOCAL	111,900	15,000	126,900	18,219	18,219	
MISC DEV COSTS-NON LOCAL	158,000	20,000	178,000	24,173	24,173	
MONTGOMERY REGIONAL OFFICE	23,000	—	23,000	22,886	22,886	
MOYER ROAD LOCAL PARK	444,500	—	444,500	(2,788)	(2,788)	
NEW HAMPSHIRE ESTATES NBHD PARK	9,177	16,000	25,177	16,000	—	16
NORBECK MEADOWS NBHD PARK	225,000	—	225,000	190,531	—	190
NORTH BRANCH UNIT #2	—	35,000	35,000	35,000	35,000	
NORTHWEST BRANCH GOLF	354,000	150,000	504,000	424,096	424,096	
NORTHWEST BRANCH S/V UNIT 3	76,631	—	76,631	3,051	3,051	
NORTHWEST BRANCH S/V UNIT 7	—	275,000	275,000	275,000	275,000	
NORWOOD LOCAL PARK REHAB	133,329	—	133,329	(260)	(260)	
OLD GERMANTOWN LOCAL PARK	5,000	—	5,000	(220)	(220)	
OLD GERMANTOWN LOCAL PARK-ACQ	27,000	—	27,000	27,000	27,000	
OLNEY MANOR RECREATION PARK	795,798	—	795,798	53,606	53,606	
ORCHARD LOCAL PARK	1,000	—	1,000	(1,000)	(1,000)	
OVID HAZEN WELLS CONSV PARK	377,573	—	377,573	2,419	2,419	
PAINT BRANCH S/V PARK	90,826	—	90,826	2,380	2,380	
PAINT BRANCH UPPER S/V PARK	—	5,000	5,000	5,000	5,000	
PARK CONTRIBUTIONS	150,000	—	150,000	49,133	49,133	
PARK POLICE HEADQUARTERS	228,315	—	228,315	(4,782)	(4,782)	
PARK POLICE HQ-SADDLEBROOK	450,000	—	450,000	(9,825)	(9,825)	
PARK POLICE SPECIAL OPERATIONS FACILIT	321,401	29,000	350,401	89,527	89,527	
PARK ROADS RESURFACING	1,872,320	25,000	1,897,320	368,385	368,385	
PARKSIDE OFFICE IMPROVEMENTS	2,214,395	55,000	2,269,395	53,851	53,851	
PARKS-MAJOR RENOV-LOCAL	245,119	—	245,119	12,974	(5,209)	18
PARKS-MINOR RENOV-NON LOCAL	1,096,070	148,000	1,244,070	183,588	183,588	
PLAY EQUIPMENT RENOVATION	1,416,988	251,000	1,667,988	251,000	—	251
POPE FARM NURSERY	159,000	30,000	189,000	112,337	112,337	
POTOMAC PALISADES CONSV PARK	1,200,000	900,000	2,100,000	891,888	891,888	
QUINCE ORCHARD KNOLL LOCAL PARK	129,248	—	129,248	(1,612)	(1,612)	
RACHEL CARSON CONSV PARK	16,000	—	16,000	16,000	16,000	
RACHEL CARSON CONSV PARK-ACQ	110,000	—	110,000	110,000	110,000	
REDDY BRANCH S/V PARK-ACQ	600,000	—	600,000	600,000	600,000	
RENOVATION TENNIS COURTS	1,959,541	231,000	2,190,541	181,146	—	181
RESTORATION OF HISTORIC STRUCTURES	823,925	133,000	956,925	345,999	345,999	
ROCK CREEK REGIONAL PARK	900,079	151,000	1,051,079	322,158	322,158	
ROCK CREEK S/V UNIT #15	10,100	—	10,100	10,100	10,100	
ROCK CREEK S/V UNIT #16	—	70,000	70,000	70,000	70,000	
ROCK CREEK-NEEDWOOD GOLF	260,000	255,000	515,000	399,816	399,816	
ROCKWOOD SPECIAL PARK	170,705	—	170,705	916	916	

**THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
MONTGOMERY COUNTY CAPITAL IMPROVEMENTS PROJECTS
AUTHORIZED PROJECTS AS OF JULY 1, 1994**

PROJECT TITLE	APPROVED BUDGET			UNEXPENDED BALANCE	FUNDED	UNFUNDED
	FY 94 & PRIOR	FY 95	TOTAL			
WHEATON REGIONAL PARK	4,222,159	334,000	4,556,159	353,821	353,821	---
WHEATON REGIONAL PARK MAINTENANCE Y	1,774,600	---	1,774,600	(95,287)	(95,287)	---
WHEATON VETERANS LOCAL PARK	290,050	---	290,050	(7,065)	(7,065)	---
WHEATON WOODS LOCAL PARK	300,000	---	300,000	116,018	116,018	---
WILLARD AVE NBHD PARK	382,705	---	382,705	(211)	(211)	---
WOODLAWN CULTURAL PARK	220,761	---	220,761	(1,255)	(1,255)	---
TOTALS	81,771,797	10,537,000	92,308,797	19,377,452	16,511,628	2,865,824

**THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
PRINCE GEORGE'S COUNTY CAPITAL IMPROVEMENTS PROJECTS
AUTHORIZED PROJECTS AS OF JULY 1, 1994**

PROJECT TITLE	APPROVED BUDGET			UNEXPENDED BALANCE	FUNDED	UNFUNDED
	FY 94 & PRIOR	FY 95	TOTAL			
ACQUISITION						
ANNAPOLIS ROAD COMMUNITY PARK	300,000		300,000	300,000		300,000
BLADENSBURG SO NBHD PK		50,000	50,000	50,000		50,000
BOND MILL COMMUNITY PK	300,000		300,000	300,000	*	300,000
BROOKLAND ROAD COMMUNITY PK	150,000		150,000	150,000	100,000	50,000
CHARLES BRANCH	389,000		389,000	305,250	55,250	* 250,000
CHESAPEAKE RAILROAD ROW	200,000		200,000	200,000	*	200,000
CHEVERLY-EUCLID ST ADDN	450,000		450,000	442,500	55,000	387,500
COLLINGTON BRANCH COMMUNITY PK	400,000		400,000	400,000		400,000
COLLINGTON BRANCH SVP	50,000		50,000	47,525	10,025	* 37,500
COSCA REGIONAL PARK ADDN	713,742		713,742	350,018	18	350,000
DAISY LANE COMMUNITY PK		550,000	550,000	550,000	*	550,000
DANVILLE COMMUNITY PARK	30,000		30,000	30,000	*	
DARNALL'S CHANCE	110,000		110,000	109,150		109,150
FAIRLAND REGIONAL PK	570,500		570,500	570,500		570,500
FRIENDLY FARMS	385,000		385,000	385,000		385,000
GLENN DALE COMMUNITY CTR ADDN	217,500		217,500	29,508		29,508
GOOD LUCK ESTATES NBHD PK		160,000	160,000	160,000		160,000
GUNPOWDER GOLF COURSE		2,500,000	2,500,000	2,500,000	2,500,000	
HENSON CREEK SVP	960,837		960,837	734,262		734,262
HIGHLAND PK PLGD ADDN	1,000		1,000	1,000	1,000	
HONEY BRANCH COMMUNITY PK	600,000		600,000	596,850		596,850
JOHN CARROLL NBHD PK		300,000	300,000	300,000		300,000
LITTLE PAINT BRANCH	1,425,000		1,425,000	1,419,250	131,750	1,287,500
MARLBORO MEADOWS	21,000		21,000	21,000	*	21,000
MARLTON NBHD PK	1		1	1		1
MARY CATHERINE ESTATES	1		1	1		1
MATTAWOMAN CREEK SVP		100,000	100,000	100,000		100,000
MT OAK COMMUNITY PARK	525,000		525,000	193,725		193,725
NALLEY ROAD NBHD PK	300,000	300,000	600,000	591,000	*	591,000
NORTH BARNABY ADDN	480,000		480,000	77,646	77,646	
PATUXENT RIVER PK	5,088,178	200,000	5,288,178	2,047,794	231,032	1,816,762
PISCATAWY CREEK SVP	801,836		801,836	355,562		355,562
PG PLAZA COMMUNITY CTR DNN	75,000		75,000	75,000	*	75,000
PLANNING DEPT OFFICES	1,477,000		1,477,000	176,441		176,441
POWDER MILL RD COMM PK	500,000		500,000	500,000	*	500,000
RESERVE FUND	518,624		518,624	5,553		5,553
RITCHIE-MARLBORO RD NURSERY	175,000		175,000	24,999	24,999	
RIVERBEND NBHD PK	1		1	1		1
RIVERDALE URBAN PK	3,400		3,400	2,000	2,000	
SCHOOL SITE TRANSFER	628,968		628,968	137,257	137,257	
SCHOOL SITE TRANSFERS	440,968		440,968	440,968	28,968	* 412,000
SO FORESTVILLE COMM PK		200,000	200,000	200,000		200,000
TINKERS CREEK SVP	853,824		853,824	635,842	131,037	504,805
UNDESIG ACQ DEV FEES	200,000		200,000	107,574		107,574
UNDESIGNATED SITES - NBD		70,000	70,000	70,000	70,000	
UNDESIGNATED SITES - REG PKs	45,405		45,405	16,868	16,868	
UNDESIGNATED SVP - WOODLANDS	765,000		765,000	216,239	216,239	
WALKER MILL REG PK	3,100,000		3,100,000	3,100,000	3,100,000	
WARREN TRACT	1,100,000		1,100,000	70,265		70,265
WATKINS REG PK	7,049,700		7,049,700	587,677	587,677	
WEST LAUREL PK ADDN	113,000		113,000	54,143	*	54,143
WESTERN BRANCH	650,000		650,000	400,000		400,000
WESTERN BRANCH SVP	652,340		652,340	608,058	208,058	400,000
WESTPHALIA NBHD PK	38,000		38,000	38,000	*	38,000
WHITFIELD CHAPEL NBHD PK	201,000		201,000	201,000	201,000	
W.B. & A. TRAIL	160,000	250,000	410,000	189,416		189,416
TOTAL ACQUISITION	33,215,825	4,680,000	37,895,825	21,174,843	7,885,824	13,259,019

**THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
PRINCE GEORGE'S COUNTY CAPITAL IMPROVEMENTS PROJECTS
AUTHORIZED PROJECTS AS OF JULY 1, 1994**

PROJECT TITLE	APPROVED BUDGET			UNEXPENDED BALANCE	FUNDED	UNFUNDED
	FY 94 & PRIOR	FY 95	TOTAL			
DEVELOPMENT						
ACCOKEEK EAST COMM PK	100,000	25,000	125,000	125,000	50,000	75,000
ADELPHI RD COMM PK	40,000		40,000	37,000		37,000
ALLENTOWN RD CENTER		54,000	54,000	54,000	54,000	
ANACOSTIA TRIBUTARIES TRAIL	2,300,000		2,300,000	865,463	865,483	
ARDMORE NBHD PK	250,000		250,000	250,000	250,000	
ARROWHEAD/LITTLE WAS		50,000	50,000	50,000	50,000	
ASHFORD NBHD PK PLGD	20,000		20,000	20,000	20,000	
AVONDALE NBHD PK	10,500		10,500	10,500	10,500	
BALLFIELD LIGHTS & SPOSRTS EQUIP	1,325,000	49,500	1,374,500	783,311	310,860	472,451
BARTLETT NBHD PK	40,000		40,000	25,030	25,030	
BELTSVILLE COMM PK	872,750		872,750	103,223	103,223	
BIRCHWOOD CITY NBHD REC CTR	160,000		160,000	59,861	59,861	
BLADENSBURG NBHD PK SCH	2,170,000		2,170,000	176,147	176,147	
BOYD NBHD PK	25,000		25,000	16,702	16,702	
BRANDYWINE NORTH KEYS COMM CTR		50,000	50,000	50,000	50,000	
BROOKE RD NBHD PK	210,000		210,000	177,375	177,375	
BUCK LODGE COMM CTR	20,000		20,000	10,500	10,500	
CALVERT ROAD COMM PK	35,000		35,000	35,000		35,000
CALVERT ROAD MINIATURE GOLF	350,000		350,000	350,000		350,000
CALVERT ROAD NBHD PK	200,000		200,000	200,000		200,000
CAPITOL HEIGHTS SO PLGD		50,000	50,000	50,000	50,000	
CARSONDALE NBHD PK	50,000		50,000	49,988	49,988	
CEDAR HEIGHTS NBHD PK	3,050,000		3,050,000	3,049,488	3,049,488	
CEDAR HTS NBHD PK REC CTR	350,000		350,000	252,766	252,766	
CHELTENHAM COMM PARK	70,000		70,000	55,320	25,320	30,000
CHELTENHAM WOODS	2,000		2,000	2,000	2,000	
CHESTNUT HILLS NBHD PK	10,000		10,000	10,000	10,000	
INTON BOYS AND GIRLS CLUB	297,500	175,000	472,500	177,768	177,768	
COLLEGE PARK AIRPORT	1,950,000	400,000	2,350,000	1,574,756	1,224,756	350,000
COLLEGE PARK COMM CTR	2,500,000		2,500,000	283,376	283,376	
COLUMBIA PARK/KENTLAND COMM CTR	275,000	107,000	382,000	375,589	188,089	187,500
COTTAGE CITY NBHD PK		32,000	32,000	32,000	32,000	
CROOM ROAD IMPROVEMENT	10,000	150,000	160,000	160,000	160,000	
DARNALL'S CHANCE	465,000		465,000	201,072	201,072	
DORSEY CHAPEL	440,000		440,000	170,384	170,384	
EDMONSTON -TANGLEWOOD	20,000		20,000	4,258	4,258	
ENTERPRISE ESTATE NBHD PK	300,000	125,000	425,000	413,100	413,100	
ENTZIEN PROPERTY RECLAMATION	90,000		90,000	90,000	90,000	
EQUESTRIAN CENTER	15,882,176		15,882,176	(77,476)		77,476
EXECUTIVE OFFICE BLDG	1,300,000		1,300,000	1,300,000		1,300,000
FAIRFILED KNOLLS	25,000		25,000	25,000	25,000	
FAIRLAND REGIONAL PK	609,770		609,770	348,772		348,772
FAIRLAND STORMWATER MGMT	916,500		916,500	277,958	277,958	
FORESTVILLE-RITCHIE NBHD PK	50,000		50,000	50,000	50,000	
FRAN UHLER NATURAL AREA	175,000	50,000	225,000	219,273	194,273	25,000
GLASSMANOR COMM CTR PK		161,000	161,000	161,000	161,000	
GLENN DALE COMM PK		182,000	182,000	182,000	182,000	
GLENNDALE COMM CTR SWIM POOL	3,750,000		3,750,000	191,098	191,098	
GUNPOWDER GOLF COURSE	3,180,000		3,180,000	3,180,000		3,180,000
HAMILTON NBHD PK	316,000	200,000	516,000	480,290	480,290	
HANDICAP RETROFIT	675,000	250,000	925,000	350,069		350,069
HARMONY HALL COMM CTR	563,143		563,143	71,317	71,317	
HAZELWOOD RESTORATION	400,000		400,000	101,705	101,705	
JOHN CARROLL NBHD PS		80,000	80,000	80,000	80,000	
J. EAGER HOWARD COMM CTR	700,000		700,000	230,590	145,590	85,000
SUB-TOTAL	46,550,339	2,190,500	48,740,839	17,522,573	10,574,277	7,103,268

**THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
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AUTHORIZED PROJECTS AS OF JULY 1, 1994**

PROJECT TITLE	APPROVED BUDGET			UNEXPENDED BALANCE	FUNDED	UNFUNDED
	FY 94 & PRIOR	FY 95	TOTAL			
DEVELOPMENT - CONTINUED						
KING'S CREEK COMM PK	50,000		50,000	50,000	50,000	
LAKE METRO COMM PK	200,000		200,000	200,000		200,000
LANHAM FOREST COMM PK		400,000	400,000	400,000	400,000	
LARGO KETTERING /LAKE ARBOR	3,300,000		3,300,000	3,185,234	3,185,234	
LARGO-LOTTSFORD COMM PK	50,000		50,000	50,000	50,000	
LYNNALAN ACRES REC CTR	400,000		400,000	63,860	63,860	
MARIETTA MANOR	320,000		320,000	34,005	34,005	
MARLBORO MEADOWS NBHD PK		75,000	75,000	75,000	75,000	
MARLTON COMM PK		64,000	64,000	64,000	64,000	
MARY MCLEOD BETHUNE	800,000		800,000	29,375	29,375	
MARYLAND PK PLGD		100,000	100,000	100,000	100,000	
MELLWOOD POND		60,000	60,000	60,000	15,000	*
M-NCPPC PLAN DEPT OFFICE BLDG	50,000		50,000	50,000	50,000	
MT RAINIER P/S	200,000		200,000	(15,253)		15,253
MT RAINIER URBAN NATURE CTR	500,000		500,000	456,362	456,362	
NEW CARROLLTON SPORTS	263,512		263,512	95,074	95,074	
NORTH FRESTVILLE ELEM		25,000	25,000	25,000	25,000	
NORTHERN AREA SUPPORT FACILITY	570,000		570,000	56,954	56,954	
NORTHWEST BRANCH SVP	100,000		100,000	59,066		59,066
NOTTINGHAM SCHOOL HOUSE	30,000		30,000	11,912	11,912	
OAKTREE NBHD PK		40,000	40,000	40,000	10,000	*
OLD FORT HILLS NBHD PK	250,000		250,000	250,000	250,000	
OXON RUN COMM CTR	60,000		60,000	46,716	46,716	
PAINT BRANCH SVP	100,000		100,000	96,960	21,960	*
PARKLAWN COMM CTR	30,000		30,000	29,077	29,077	
PATUXENT - BILLINGSLEY	400,000		400,000	83,953	8,953	75,000
PATUXENT RIVER - JUGBAY	435,360		435,360	80,945	80,945	
PATUXENT RIVER - PHELPS	60,000		60,000	60,000		*
PATUXENT VALLEY GOLF	599,405		599,405	599,405	599,405	
PEPPERMILL VILLAGE	300,000	32,000	332,000	318,750	318,750	
PIN OAK URBAN PK	100,000		100,000	100,000		100,000
PLAYGROUND EQUIPMENT	700,000	250,000	950,000	653,207	403,207	250,000
POTOMAC RIVER WATERFRONT	1,408,000		1,408,000	1,304,342	600,342	704,000
PRINCE GEORGE'S BASEBALL STAD	9,000,000		9,000,000	(675,220)	675,220	
PRINCE GEORGE'S PLAZA	2,000		2,000	2,000	2,000	
PUBLIC RIGHT OF WAY	100,000		100,000	73,399		73,399
RAMBLING HILLS NBHD PK	50,000		50,000	50,000	50,000	
RANDALL MAINTENANCE FACILITY	5,400,000		5,400,000	259,198	259,198	
RESERVE FUND	100,000		100,000	7,784	7,784	
RIDGELY CHURCH	200,000		200,000	200,000	100,000	*
ROLLINGCREST COMM CTR PK	90,000		90,000	51,460	51,460	
ROLLINGCREST INDOOR POOL	4,550,000		4,550,000	(13,507)	13,507	
ROLLINS AVE PRØP CAP HT	450,000		450,000	449,130	449,130	
ROUTE 202 BROCK HALL	2,000		2,000	2,000	2,000	
SEAT PLEASANT CENTER ADDN	725,000		725,000	694,940	670,100	24,840
SEAT PLEASANT NBHD PK	285,000		285,000	284,775	284,775	
SLIGO STREAM VALLEY PK	65,000		65,000	48,962	48,962	
SOUTHERN AREA OFFICE	75,000		75,000	75,000	75,000	
STORMWATER RETROFIT	175,000		175,000	147,732	38,143	109,649
SUITLAND COMM PK	150,000		150,000	150,000	37,500	*
TAKOMA PARK SOUTH PLGD		23,000	23,000	23,000		23,000
TELECOMMUNICATION INSTALL	60,000		60,000	21,121		21,121
TEMPLE HILLS		100,000	100,000	100,000	100,000	
TEMPLE HILLS COMM CTR	325,000		325,000	325,000	25,000	300,000
UPPER MARLBORO COMM CTR	41,300	10,000	51,300	49,999	10,000	39,999
VANSVILLE NBHD PK	27,500		27,500	27,500		27,500
VARIOUS WATERWAY IMPROVE	575,000		575,000	358,122	26,235	331,887
SUB-TOTAL	33,724,077	1,179,000	34,903,077	11,426,399	10,057,145	2,777,214

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PROJECT TITLE	APPROVED BUDGET			UNEXPENDED BALANCE	FUNDED	UNFUNDED
	FY 94 & PRIOR	FY 95	TOTAL			
DEVELOPMENT - CONTINUED						
WEST LAUREL NBHD PK	900,000		900,000	394,583	394,583	
WESTPHALIA NBHD PK	250,000	50,000	300,000	283,366	283,366	
WATKINS REGIONAL PK	406,281	300,000	706,281	549,529	75,000 *	474,529
WATER SLIDES	779,306		779,306	270,370		270,370
WHITE MANSION	890,219		890,219	363,837	363,837	
WEST LANHAM HILLS		20,000	20,000	20,000	20,000	
WHITFIELD CHAPEL		100,000	100,000	100,000	25,000 *	75,000
WOODMOOR SOUTH COMM PK		32,000	32,000	32,000	32,000	
CONTINGENCY COST - OVERRUNS	38,000		38,000	38,000	38,000	
ALLENTOWN ROAD AQUATIC CTR		100,000	100,000	100,000	100,000	
BLADENSBURG WATERFRONT		3,200,000	3,200,000	3,200,000	1,600,000	1,600,000
COLLEGE PARK AIRPORT MUSEUM	300,000	6,000,000	6,300,000	5,669,500	4,169,500	1,500,000
DYSON ROAD PISTOL RANGE		550,000	550,000	550,000	330,000	220,000
GLENARDEN COMM PK		50,000	50,000	50,000	12,500 *	37,500
HENSON CREEK GOLF COURSE		150,000	150,000	150,000	37,500 *	112,500
HILLCREST HEIGHTS COMM CTR		200,000	200,000	200,000	50,000 *	150,000
J. FRANKLIN SWIM POOL		10,000	10,000	10,000	10,000	
MONTPELIER MANSION		125,000	125,000	125,000	125,000	
NORTHERN AREA MAINT YEARD		500,000	500,000	500,000		500,000
RIVERSDALE - CALVERT MANSION		850,000	850,000	850,000		850,000
SNOWHILL MANOR		200,000	200,000	200,000	200,000	
SUITLAND COMM PK		200,000	200,000	200,000	50,000	150,000
UNIV OF MD PERFORMING ARTS CTR		250,000	250,000	250,000		250,000
U. S. AIR ARENA		250,000	250,000	250,000		250,000
SUB-TOTAL	3,563,806	13,137,000	16,700,806	14,356,185	7,916,286	6,439,899
TOTAL ACQUISITION	33,215,825	4,680,000	37,895,825	21,174,843	7,889,324	13,259,019
TOTAL DEVELOPMENT	83,838,222	16,506,500	100,344,722	43,305,157	28,547,708	16,320,381
GRAND TOTAL	117,054,047	21,186,500	138,240,547	64,480,000	36,437,032	29,579,400
* Program Open Space Funding						