



NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Property Management Services Fund - to account for the receipt of funds from the disposition of various surplus real property and the expenditure of these proceeds on the maintenance, repair, marketing, debt service, and other costs related to the disposition of such property.

Collington Center Fund - to account for the receipt of revenue from the disposition of property within the Center area to finance the costs related to the conduct of County projects within the Center.

Domestic Violence Fund - to account for the receipt of revenue from marriage license fees to finance the costs of shelters for homeless spouses who are the object of domestic violence.

Drug Enforcement and Education Fund - to account for the proceeds from the forfeiture or sale of property seized as a result of the enforcement of drug laws, which will finance costs associated with the County's drug enforcement and education activities.

The Debt Service Fund accounts for the payment of general long-term debt of the County (not serviced by Enterprise Funds), including state participation loans and service charges.

PRINCE GEORGE'S COUNTY, MARYLAND
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2004

<u>Assets</u>	Special Revenue				<u>Total</u>	<u>Debt Service</u>	<u>Total</u>
	<u>Property Management Services</u>	<u>Collington Center</u>	<u>Domestic Violence</u>	<u>Drug Enforcement and Education</u>			
Cash and investments	\$ 1,406,918	1,368,049	17,940	4,410,845	7,203,752	-	7,203,752
Cash with fiscal agents	-	-	-	-	-	70,438	70,438
Receivables (net of allowances for uncollectibles):							
Taxes	-	-	-	-	-	42,747	42,747
Notes	637,978	-	-	-	637,978	-	637,978
Due from other funds	-	-	-	-	-	85,074	85,074
Due from other governmental units	-	-	26,894	-	26,894	-	26,894
Restricted cash and investments	-	-	-	-	-	11,299,522	11,299,522
	<u>\$ 2,044,896</u>	<u>1,368,049</u>	<u>44,834</u>	<u>4,410,845</u>	<u>7,868,624</u>	<u>11,497,781</u>	<u>19,366,405</u>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ 3,372	-	-	-	3,372	85,074	88,446
Deferred revenue	637,978	-	-	-	637,978	42,747	680,725
Matured bonds and interest payable	-	-	-	-	-	70,438	70,438
Deposits	-	10,000	-	-	10,000	-	10,000
Total liabilities	<u>641,350</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>651,350</u>	<u>198,259</u>	<u>849,609</u>
Fund balances:							
Reserved	-	-	-	-	-	11,299,522	11,299,522
Unreserved:							
Designated for subsequent years' expenditures	1,275,300	8,000	-	80,012	1,363,312	-	1,363,312
Undesignated	128,246	1,350,049	44,834	4,330,833	5,853,962	-	5,853,962
Total fund balances	<u>1,403,546</u>	<u>1,358,049</u>	<u>44,834</u>	<u>4,410,845</u>	<u>7,217,274</u>	<u>11,299,522</u>	<u>18,516,796</u>
	<u>\$ 2,044,896</u>	<u>1,368,049</u>	<u>44,834</u>	<u>4,410,845</u>	<u>7,868,624</u>	<u>11,497,781</u>	<u>19,366,405</u>

PRINCE GEORGE'S COUNTY, MARYLAND
Combining Statement of Revenue, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the year ended June 30, 2004

	Special Revenue						Total
	Property Management Services	Collington Center	Domestic Violence	Drug Enforcement and Education	Total	Debt Service	
Revenue:							
Taxes	\$ -	-	-	-	-	8,921	8,921
Licenses and permits	-	-	248,968	-	248,968	-	248,968
Fines and forfeitures	-	-	-	1,023,435	1,023,435	-	1,023,435
Use of money and property:							
Interest and dividends	43,717	-	-	81,888	125,605	937,890	1,063,495
Charges for services	-	-	-	-	-	4,306,299	4,306,299
Sale of property	7,610	1,065,782	-	17,497	1,090,889	-	1,090,889
Intergovernmental	-	-	-	-	-	6,173,614	6,173,614
Total revenue	<u>51,327</u>	<u>1,065,782</u>	<u>248,968</u>	<u>1,122,820</u>	<u>2,488,897</u>	<u>11,426,724</u>	<u>13,915,621</u>
Expenditures:							
General government	141,365	119,048	-	-	260,413	833,635	1,094,048
Public safety	-	-	-	1,103,300	1,103,300	-	1,103,300
Public welfare	-	-	319,370	-	319,370	-	319,370
Debt service:							
Principal retirement	-	-	-	-	-	44,162,025	44,162,025
Interest	-	-	-	-	-	35,789,188	35,789,188
Total expenditures	<u>141,365</u>	<u>119,048</u>	<u>319,370</u>	<u>1,103,300</u>	<u>1,683,083</u>	<u>80,784,848</u>	<u>82,467,931</u>
Excess of revenue over (under) expenditures	<u>(90,038)</u>	<u>946,734</u>	<u>(70,402)</u>	<u>19,520</u>	<u>805,814</u>	<u>(69,358,124)</u>	<u>(68,552,310)</u>
Other financing sources (uses):							
Bond premium	-	-	-	-	-	14,492,361	14,492,361
Transfers in - other funds	-	-	79,000	-	79,000	65,483,853	65,562,853
Bond proceeds - refunding	-	-	-	-	-	83,055,000	83,055,000
Bond premium - refunding	-	-	-	-	-	11,485,976	11,485,976
Payment to refunding escrow agent	-	-	-	-	-	(93,859,544)	(93,859,544)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>79,000</u>	<u>-</u>	<u>79,000</u>	<u>80,657,646</u>	<u>80,736,646</u>
Net change in fund balances	<u>(90,038)</u>	<u>946,734</u>	<u>8,598</u>	<u>19,520</u>	<u>884,814</u>	<u>11,299,522</u>	<u>12,184,336</u>
Fund balances, beginning of year	<u>1,493,584</u>	<u>411,315</u>	<u>36,236</u>	<u>4,391,325</u>	<u>6,332,460</u>	<u>-</u>	<u>6,332,460</u>
Fund balances, end of year	<u>\$ 1,403,546</u>	<u>1,358,049</u>	<u>44,834</u>	<u>4,410,845</u>	<u>7,217,274</u>	<u>11,299,522</u>	<u>18,516,796</u>

PRINCE GEORGE'S COUNTY, MARYLAND
 Combining Schedule of Revenue, Expenditures and Changes in Fund Balances - Budget and Actual
 Nonmajor Governmental Funds - Special Revenue
 For the year ended June 30, 2004

	Property Management Services				Collington Center				Domestic Violence			
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenue:												
Licenses and permits	\$ -	-	-	-	-	-	-	-	240,400	240,400	248,968	8,568
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Use of money and property	12,000	12,000	43,717	31,717	-	-	-	-	-	-	-	-
Sale of property	31,000	31,000	7,610	(23,390)	-	-	1,065,782	1,065,782	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Total revenue	<u>43,000</u>	<u>43,000</u>	<u>51,327</u>	<u>8,327</u>	<u>-</u>	<u>-</u>	<u>1,065,782</u>	<u>1,065,782</u>	<u>240,400</u>	<u>240,400</u>	<u>248,968</u>	<u>8,568</u>
Expenditures:												
General government	266,600	266,600	141,365	125,235	8,000	125,000	119,048	5,952	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-	-	-	319,400	319,400	319,370	30
Total expenditures	<u>266,600</u>	<u>266,600</u>	<u>141,365</u>	<u>125,235</u>	<u>8,000</u>	<u>125,000</u>	<u>119,048</u>	<u>5,952</u>	<u>319,400</u>	<u>319,400</u>	<u>319,370</u>	<u>30</u>
Excess of revenue over (under) expenditures	<u>(223,600)</u>	<u>(223,600)</u>	<u>(90,038)</u>	<u>133,562</u>	<u>(8,000)</u>	<u>(125,000)</u>	<u>946,734</u>	<u>1,071,734</u>	<u>(79,000)</u>	<u>(79,000)</u>	<u>(70,402)</u>	<u>8,598</u>
Other financing sources (uses):												
Transfers in - other funds	-	-	-	-	-	-	-	-	79,000	79,000	79,000	-
Transfers out - other funds	(1,000,000)	(1,000,000)	-	1,000,000	-	-	-	-	-	-	-	-
Appropriated fund balance	<u>1,223,600</u>	<u>1,223,600</u>	<u>-</u>	<u>(1,223,600)</u>	<u>8,000</u>	<u>125,000</u>	<u>-</u>	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>223,600</u>	<u>223,600</u>	<u>-</u>	<u>(223,600)</u>	<u>8,000</u>	<u>125,000</u>	<u>-</u>	<u>125,000</u>	<u>79,000</u>	<u>79,000</u>	<u>79,000</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>-</u>	<u>(90,038)</u>	<u>(90,038)</u>	<u>-</u>	<u>-</u>	<u>946,734</u>	<u>946,734</u>	<u>-</u>	<u>-</u>	<u>8,598</u>	<u>8,598</u>
Fund balances, beginning of year			<u>1,493,584</u>				<u>411,315</u>				<u>36,236</u>	
Fund balances, end of year			<u>\$ 1,403,546</u>				<u>1,358,049</u>				<u>44,834</u>	

(Continued)

PRINCE GEORGE'S COUNTY, MARYLAND
 Combining Schedule of Revenue, Expenditures and Changes in Fund Balances - Budget and Actual, Continued
 Nonmajor Governmental Funds - Special Revenue
 For the year ended June 30, 2004

	Drug Enforcement and Education				Totals			
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenue:								
Licenses and permits	\$ -	-	-	-	240,400	240,400	248,968	8,568
Fines and forfeitures	1,000,000	1,000,000	1,023,435	23,435	1,000,000	1,000,000	1,023,435	23,435
Use of money and property	30,000	30,000	81,888	51,888	42,000	42,000	125,605	83,605
Sale of property	-	-	17,497	17,497	31,000	31,000	1,090,889	1,059,889
Miscellaneous	-	-	-	-	-	-	-	-
Total revenue	<u>1,030,000</u>	<u>1,030,000</u>	<u>1,122,820</u>	<u>92,820</u>	<u>1,313,400</u>	<u>1,313,400</u>	<u>2,488,897</u>	<u>1,175,497</u>
Expenditures:								
General government	-	-	-	-	274,600	391,600	260,413	131,187
Public safety	1,182,200	3,027,800	1,103,300	1,924,500	1,182,200	3,027,800	1,103,300	1,924,500
Public welfare	-	-	-	-	319,400	319,400	319,370	30
Total expenditures	<u>1,182,200</u>	<u>3,027,800</u>	<u>1,103,300</u>	<u>1,924,500</u>	<u>1,776,200</u>	<u>3,738,800</u>	<u>1,683,083</u>	<u>2,055,717</u>
Excess of revenue over (under) expenditures	<u>(152,200)</u>	<u>(1,997,800)</u>	<u>19,520</u>	<u>2,017,320</u>	<u>(462,800)</u>	<u>(2,425,400)</u>	<u>805,814</u>	<u>3,231,214</u>
Other financing sources (uses):								
Transfers in - other funds	-	-	-	-	79,000	79,000	79,000	-
Transfers out - other funds	-	-	-	-	(1,000,000)	(1,000,000)	-	1,000,000
Appropriated fund balance	<u>152,200</u>	<u>1,997,800</u>	<u>-</u>	<u>(1,997,800)</u>	<u>1,383,800</u>	<u>3,346,400</u>	<u>-</u>	<u>(3,346,400)</u>
Total other financing sources (uses)	<u>152,200</u>	<u>1,997,800</u>	<u>-</u>	<u>(1,997,800)</u>	<u>462,800</u>	<u>2,425,400</u>	<u>79,000</u>	<u>(2,346,400)</u>
Net change in fund balances	<u>\$ -</u>	<u>-</u>	<u>19,520</u>	<u>19,520</u>	<u>-</u>	<u>-</u>	<u>884,814</u>	<u>884,814</u>
Fund balances, beginning of year			<u>4,391,325</u>				<u>6,332,460</u>	
Fund balances, end of year			<u>\$ 4,410,845</u>				<u>7,217,274</u>	