



## **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.

PRINCE GEORGE'S COUNTY, MARYLAND  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 June 30, 2008

<u>Assets</u>	<u>Special Revenue</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>	<u>Total</u>		
Cash and investments	\$ 1,980,654	1,162,974	137,561	6,961,225	10,242,414	-	10,242,414
Notes receivables (net of allowances for uncollectibles)	580,363	-	-	-	580,363	-	580,363
Due from other governmental units	-	-	66,401	-	66,401	-	66,401
Restricted cash and investments	-	-	-	-	-	5,902,503	5,902,503
	<u>\$ 2,561,017</u>	<u>1,162,974</u>	<u>203,962</u>	<u>6,961,225</u>	<u>10,889,178</u>	<u>5,902,503</u>	<u>16,791,681</u>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	-	44,920	-	44,920	-	44,920
Deferred revenue	580,363	-	-	-	580,363	-	580,363
Deposits	-	10,000	-	-	10,000	-	10,000
Total liabilities	<u>580,363</u>	<u>10,000</u>	<u>44,920</u>	<u>-</u>	<u>635,283</u>	<u>-</u>	<u>635,283</u>
Fund balances:							
Reserved for debt service	-	-	-	-	-	5,902,503	5,902,503
Unreserved:							
Designated for subsequent years' expenditures	100,300	5,000	-	500,000	605,300	-	605,300
Undesignated	1,880,354	1,147,974	159,042	6,461,225	9,648,595	-	9,648,595
Total fund balances	<u>1,980,654</u>	<u>1,152,974</u>	<u>159,042</u>	<u>6,961,225</u>	<u>10,253,895</u>	<u>5,902,503</u>	<u>16,156,398</u>
	<u>\$ 2,561,017</u>	<u>1,162,974</u>	<u>203,962</u>	<u>6,961,225</u>	<u>10,889,178</u>	<u>5,902,503</u>	<u>16,791,681</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, 2008

	Special Revenue						Total
	Property Management Services	Collington Center	Domestic Violence	Drug Enforcement and Education	Total	Debt Service	
Revenues:							
Taxes	\$ -	-	-	-	-	10,670	10,670
Licenses and permits	-	-	226,875	-	226,875	-	226,875
Fines and forfeitures	-	-	-	1,786,036	1,786,036	-	1,786,036
Use of money and property:							
Interest and dividends	43,717	-	-	242,327	286,044	270,855	556,899
Charges for services	-	-	-	-	-	23,845,720	23,845,720
Sale of property	-	-	-	66,679	66,679	-	66,679
Intergovernmental	-	-	-	-	-	4,700,507	4,700,507
Total revenues	<u>43,717</u>	<u>-</u>	<u>226,875</u>	<u>2,095,042</u>	<u>2,365,634</u>	<u>28,827,752</u>	<u>31,193,386</u>
Expenditures:							
General government	150,572	5,000	-	-	155,572	141,201	296,773
Public safety	-	-	-	567	567	-	567
Public welfare	-	-	303,401	-	303,401	-	303,401
Debt service:							
Principal retirement	-	-	-	-	-	56,955,125	56,955,125
Interest	-	-	-	-	-	46,439,285	46,439,285
Total expenditures	<u>150,572</u>	<u>5,000</u>	<u>303,401</u>	<u>567</u>	<u>459,540</u>	<u>103,535,611</u>	<u>103,995,151</u>
Excess of revenues over (under) expenditures	<u>(106,855)</u>	<u>(5,000)</u>	<u>(76,526)</u>	<u>2,094,475</u>	<u>1,906,094</u>	<u>(74,707,859)</u>	<u>(72,801,765)</u>
Other financing sources (uses):							
Bond premium	-	-	-	-	-	1,662,626	1,662,626
Transfers in - other funds	-	-	119,000	-	119,000	70,983,891	71,102,891
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>119,000</u>	<u>-</u>	<u>119,000</u>	<u>72,646,517</u>	<u>72,765,517</u>
Net change in fund balances	(106,855)	(5,000)	42,474	2,094,475	2,025,094	(2,061,342)	(36,248)
Fund balances, beginning of year	<u>2,087,509</u>	<u>1,157,974</u>	<u>116,568</u>	<u>4,866,750</u>	<u>8,228,801</u>	<u>7,963,845</u>	<u>16,192,646</u>
Fund balances, end of year	<u>\$ 1,980,654</u>	<u>1,152,974</u>	<u>159,042</u>	<u>6,961,225</u>	<u>10,253,895</u>	<u>5,902,503</u>	<u>16,156,398</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, 2008

	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)
Revenues:												
Licenses and permits	\$ -	-	-	-	-	-	-	-	240,400	240,400	226,875	(13,525)
Interest and Dividends	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Use of money and property	50,000	50,000	43,717	(6,283)	-	-	-	-	-	-	-	-
Sale of property	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>43,717</u>	<u>(6,283)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>240,400</u>	<u>240,400</u>	<u>226,875</u>	<u>(13,525)</u>
Expenditures:												
General government	275,300	275,300	150,572	124,728	8,000	5,000	5,000	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-	-	-	359,400	359,400	303,401	55,999
Total expenditures	<u>275,300</u>	<u>275,300</u>	<u>150,572</u>	<u>124,728</u>	<u>8,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>359,400</u>	<u>359,400</u>	<u>303,401</u>	<u>55,999</u>
Excess of revenues over (under) expenditures	<u>(225,300)</u>	<u>(225,300)</u>	<u>(106,855)</u>	<u>118,445</u>	<u>(8,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>	<u>(119,000)</u>	<u>(119,000)</u>	<u>(76,526)</u>	<u>42,474</u>
Other financing sources (uses):												
Transfers in - other funds	-	-	-	-	-	-	-	-	119,000	119,000	119,000	-
Appropriated fund balance	<u>225,300</u>	<u>225,300</u>	<u>-</u>	<u>(225,300)</u>	<u>8,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>225,300</u>	<u>225,300</u>	<u>-</u>	<u>(225,300)</u>	<u>8,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>	<u>119,000</u>	<u>119,000</u>	<u>119,000</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>-</u>	<u>(106,855)</u>	<u>(106,855)</u>	<u>-</u>	<u>-</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>	<u>42,474</u>	<u>42,474</u>
Fund balances, beginning of year			<u>2,087,509</u>				<u>1,157,974</u>				<u>116,568</u>	
Fund balances, end of year			<u>\$ 1,980,654</u>				<u>1,152,974</u>				<u>159,042</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, 2008

	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)
Revenues:								
Licenses and permits	\$ -	-	-	-	240,400	240,400	226,875	(13,525)
Interest and Dividends	-	-	-	-	-	-	-	-
Fines and forfeitures	1,100,000	1,100,000	1,786,036	686,036	1,100,000	1,100,000	1,786,036	686,036
Use of money and property	-	-	242,327	242,327	50,000	50,000	286,044	236,044
Sale of property	-	-	66,679	66,679	-	-	66,679	66,679
Total revenues	<u>1,100,000</u>	<u>1,100,000</u>	<u>2,095,042</u>	<u>995,042</u>	<u>1,390,400</u>	<u>1,390,400</u>	<u>2,365,634</u>	<u>975,234</u>
Expenditures:								
General government	-	-	-	-	283,300	280,300	155,572	124,728
Public safety	310,000	1,661,200	567	1,660,633	310,000	1,661,200	567	1,660,633
Public welfare	-	-	-	-	359,400	359,400	303,401	55,999
Total expenditures	<u>310,000</u>	<u>1,661,200</u>	<u>567</u>	<u>1,660,633</u>	<u>952,700</u>	<u>2,300,900</u>	<u>459,540</u>	<u>1,841,360</u>
Excess of revenues over (under) expenditures	<u>790,000</u>	<u>(561,200)</u>	<u>2,094,475</u>	<u>2,655,675</u>	<u>437,700</u>	<u>(910,500)</u>	<u>1,906,094</u>	<u>2,816,594</u>
Other financing sources (uses):								
Transfers in - other funds	-	-	-	-	119,000	119,000	119,000	-
Appropriated fund balance	-	2,900,000	-	(2,900,000)	233,300	3,130,300	-	(3,130,300)
Total other financing sources (uses)	<u>-</u>	<u>2,900,000</u>	<u>-</u>	<u>(2,900,000)</u>	<u>352,300</u>	<u>3,249,300</u>	<u>119,000</u>	<u>(3,130,300)</u>
Net change in fund balances	<u>\$ 790,000</u>	<u>2,338,800</u>	<u>2,094,475</u>	<u>(244,325)</u>	<u>790,000</u>	<u>2,338,800</u>	<u>2,025,094</u>	<u>(313,706)</u>
Fund balances, beginning of year			\$ 4,866,750				8,228,801	
Fund balances, end of year			\$ 6,961,225				10,253,895	