



**PURCHASING DEPARTMENT
DIVISION OF BUDGET & FINANCE**

100 West Washington Street, Room 3200 | Hagerstown, MD 21740-4748 | P: 240.313.2330 | F: 240.313.2331
www.washco-md.net

**PUR-1376
ADDENDUM NO. 1
INVITATION TO BID**

INDEPENDENT AUDITING SERVICES

DATE: Friday, March 2, 2018

BIDS DUE: Monday, March 12, 2018
(Revised Date - Addendum No. 1) 2:00 P.M.

To Bidders:

This Addendum is hereby made a part of the Contract Documents on which all bids will be based and is issued to correct and clarify the original documents.

Please acknowledge receipt of this Addendum at the appropriate space on the Proposal Form. This Addendum consists of three (3) pages and eleven (11) attachments.

NOTE: All Bidders must enter the Washington County Administration Complex through either the front door at the 100 West Washington Street entrance or through the rear entrance (w/blue canopy roof) which is handicap accessible, and must use the elevator to access the Purchasing Department to submit their proposal and/or to attend the Pre-Proposal Conference. Alternate routes are controlled by a door access system. Washington County Government has announced new security protocols being implemented at the Washington County Administration Complex at 100 West Washington Street, Hagerstown. The new measures took effect Tuesday, February 14, 2017. The general public will be subject to wand search and will be required to remove any unauthorized items from the building prior to entry. Prohibited items include, but are not limited to: Weapons of any type; Firearms, ammunition and explosive devices; Cutting instruments of any type - including knives, scissors, box cutters, work tools, knitting needles, or anything with a cutting edge, etc.; Pepper spray, mace or any other chemical defense sprays; and Illegal substances.

ITEM NO. 1: *Inquiry:* Was there a management letter issued in the prior year and if so can we obtain a copy?

Response: There was no management letter issued in the prior year.

ITEM NO. 2: *Inquiry:* Who prepares the State Uniform Financial Report?

Response: The auditors prepare the Uniform Financial Report.

ITEM NO. 3: *Inquiry:* Who takes the lead in the implementation of new GASB's?

Response: The auditors discuss the effects of upcoming GASBs and the County staff assists in gathering any necessary information to adopt.

ITEM NO. 4: Inquiry: On page 5 of the RFP Section E list reports to be issued. Can we obtain copies of all of the reports listed?

Response: See the attachments to this Addendum - 1) Financial Reports; 2) State Uniform Financial Report; 3) Detention Center Audit; 4) 990's; 5) CFO Letter; 6) Agricultural Land Transfer Tax Revenues and Expenditures; 7) Schedule of Fire and Rescue Expenditures; 8) Single Audit; 9) Schedule of 911 Receipts and Expenditures; 10) Management Letter – **(None Issued)**; and 11) Schedule of Expenses – School – Based Health Center Program.

ITEM NO. 5: Inquiry: Who prepares the entity wide financial statements?

Response: The County staff prepares all adjustments to move from the fund wide to the entity wide statements. The County also prepares a spreadsheet that the numbers come from.

ITEM NO. 6: Inquiry: What were the prior year audit fees broken down by the areas detailed on pages 17 through 19 of the RFP?

Response: Regular audit \$53,350; Single audit \$8,500; Fire and Rescue \$2,200; Ag Land Transfer Tax Schedule \$1,120; UFR \$1,120; 990 Golf \$560; 990 Ag Center \$560; 911 Receipts and Expenditures \$5,600; Detention Center Procedures \$2,800; CFO Letter Landfill \$1,120; School Based Health Center Program \$ 3,690

ITEM NO. 7: Inquiry: Who calculates the liability for Landfill Closure and post closure costs?

Response: The County staff calculates the liability for Landfill closure and post closure costs.

ITEM NO. 8: Inquiry: Was there any new debt issued?

Response: The County is currently in the process of issuing debt of \$14,590,000.00.

ITEM NO. 9: Inquiry: Does the County have control narratives for expenditure, revenue and payroll?

Response: There are currently no written narratives for these areas.

ITEM NO. 10: Inquiry: Are all component unit reports received timely for inclusion in the report?

Response: The County's only component unit is the Board of Education and we received their report in time for inclusion in the County's financial statements.

ITEM NO. 11: Inquiry: Who is the actuary for the County pension plan?

Response: Bolton Partners, Inc – Colin England is our main point of contact.

ITEM NO. 12: Inquiry: What bank holds the investments of the County pension fund?

Response: Wilmington Trust holds the investments of the County pension fund.

ITEM NO. 13: Inquiry: Who is the actuary for the County Post-employment Benefits?

Response: Bolton Partners, Inc. Colin England is our main point of contact.

ITEM NO. 14: Inquiry: What bank holds the investments for the Post-employment benefits?

Response: Wilmington Trust holds the investments for the post-employment benefits.

ITEM NO. 15: Inquiry: Who is the actuary for the Fire and Rescue pension plan?

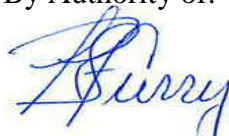
Response: Bolton Partners, Inc. Colin England is our main point of contact.

ITEM NO. 16: Inquiry: What bank holds the investments for the Fire and Rescue pension plan?

Response: Wilmington Trust holds the investments for the Fire and Rescue pension plan.

ITEM NO. 17: All references in the Request for Proposal (RFP) document made to the RFP submission deadline have been extended to no later than **4:00 P.M., Monday, March 12, 2018.**

By Authority of:



Rick F. Curry, CPPO
Director of Purchasing

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

**Financial Statements and Supplemental Schedules
Together with Reports of Independent Public Accountants**

For the Year Ended June 30, 2017



JUNE 30, 2017

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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

County Commissioners of Washington County
Hagerstown, Maryland

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County Commissioners of Washington County, Maryland (the County) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Washington County's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these basic financial statements based on our audit. We did not audit the basic financial statements of the Board of Education of Washington County (the Board). Those basic financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the component unit, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the basic financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the basic financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements.



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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of the other auditors, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information, of the County Commissioners of Washington County, Maryland, as of June 30, 2017, and the respective changes in its financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in net OPEB liability and related ratios, schedule of OPEB trust fund employer contributions, pension fund net pension liability and related ratios, schedule of employer contribution for the general employees fund and the Length of Service Award Program (LOSAP) fund, schedule of funding progress for the Other Postemployment Benefit (OPEB) Trust, and the budget and actual schedule be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



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Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual fund statements, local management board schedule of revenue and expenditures regulatory basis and the schedule of expenditures of Federal awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), (collectively, the Supplemental Information), are presented for purposes of additional analysis and are not a required part of the basic financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying combining and individual fund statements and local management board schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying combining and individual fund statements, local management board schedules, schedule of earned reinvestment, and the schedule of expenditures of Federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 2017, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Hunt Valley, Maryland
November 14, 2017

A handwritten signature in black ink that reads "SBC + Company, LLC".



MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017

Washington County Government's (the "County") discussion and analysis is designed to: (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the County's financial activity, (c) identify changes in the County's financial position (its ability to address the next and subsequent years' challenges), (d) identify any material deviations from the financial plan (the approved budget), and (e) identify individual fund issues or concerns.

Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts please read it in conjunction with the County's financial statements presented herein.

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: **1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.** This report also contains **4) supplementary information** in addition to the basic financial statements themselves.

1) Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private business. The government-wide financial statements include a *statement of net position* and a *statement of activities*.

- ❑ The *statement of net position* presents information on the County's entire assets and liabilities, with the difference between the two reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.
- ❑ The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of these financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) and activities from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

- ❑ The *governmental activities* of the County include education, general government, parks and recreation, public safety, courts, health and social services, and highway maintenance.
- ❑ The *business-type activities* of the County include airport, public golf course, public transit, solid waste, and water quality operations.

The government-wide financial statements include not only the County (known as the primary government), but also include the Washington County Board of Education as a legally separate component unit and is reported separately from financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 17-19 of this report.



MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017

2) ***Fund Financial Statements***

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into categories: *governmental*, *proprietary*, or *fiduciary*.

- ***Governmental Funds.*** Governmental funds are used to account for the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenue expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains eleven individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenue, expenditures, and changes in fund balances for the General, Capital Projects, Community Grant Management, Cascade Town Centre, Inmate Welfare, Contraband, Agricultural Education Center, Gaming, Land Preservation, HEPMPO, and Hotel Rental Tax.

The County adopts an annual appropriated budget for all of its governmental and proprietary fund budgets.

The basic governmental fund financial statements can be found on pages 20-23 of this report.

- ***Proprietary Funds.*** When the County charges customers for a service it provides, whether to outside customers or to other units of government, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the statement of net position and the statement of activities. Proprietary funds are comprised of two types: 1) *Enterprise funds* and 2) *Internal service funds*. The County uses enterprise funds to account for its airport, public golf course, public transit, solid waste, and water quality operations. Internal service funds are used to report an activity that provides supplies and services for the government's other programs and activities. The County does not utilize an internal service fund.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

The basic proprietary fund financial statements can be found on pages 24-26 of this report.

- ***Fiduciary Funds.*** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is similar to proprietary funds.

The basic fiduciary fund financial statements can be found on pages 27-28 of this report.



MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017

3) **Notes to the Financial Statements**

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 29-89 of this report.

4) **Supplementary Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligation to provide pension benefits to its employees and includes budgetary comparison schedules for the general fund.

In addition to this MD&A, required supplementary information can be found on page 90-104 of this report.

Financial Analysis on Government-Wide Financial Statements

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$519.4 million as of the close of the most recent fiscal year.

Washington County, Maryland
Net Position
(Government-Wide)

	Governmental Activities		Business-type Activities		Total		Total Percent Change
	2017	2016	2017	2016	2017	2016	
<i>Current and other assets</i>	\$135,080,828	\$121,816,117	\$43,559,494	\$49,331,328	\$178,640,322	\$171,147,445	4.4%
<i>Capital assets</i>	437,621,188	435,484,009	260,889,007	250,581,641	698,510,195	686,065,650	1.8%
Total Assets	572,702,016	557,300,126	304,448,501	299,912,969	877,150,517	857,213,095	2.3%
<i>Deferred Outflow of Resources</i>	34,961,719	19,080,590	693,230	845,049	35,654,949	19,925,639	78.9%
<i>Current and other liabilities</i>	31,117,362	27,743,719	18,162,473	15,827,259	49,279,835	43,570,978	13.1%
<i>Long-term liabilities</i>	250,896,396	204,374,462	60,953,296	64,383,659	311,849,692	268,758,121	16.0%
Total Liabilities	282,013,758	232,118,181	79,115,769	80,210,918	361,129,527	312,329,099	15.6%
<i>Deferred Inflow of Resources</i>	7,660,834	5,387,342	24,646,171	25,446,173	32,307,005	30,833,515	4.8%
<i>Net Investment in Capital Assets</i>	360,133,916	364,108,056	217,144,159	210,070,287	577,278,075	574,178,343	0.5%
<i>Restricted Net Assets</i>	20,742,435	18,764,043	6,579,636	11,662,919	27,322,071	30,426,962	-10.2%
<i>Unrestricted Net Assets</i>	(62,887,208)	(43,996,906)	(22,344,004)	(26,632,279)	(85,231,212)	(70,629,185)	-20.7%
Total Net Position	\$317,989,143	\$338,875,193	\$201,379,791	\$195,100,927	\$519,368,934	\$533,976,120	-2.7%

The largest portion of the County's net position reflects its investments in capital assets (e.g., land, roads, and bridges); less related outstanding debt used to acquire those assets in the amount of \$577.3 million. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the County's net position, \$27.3 million, represents resources that are subject to external restrictions on how they may be used. The remaining portion is unrestricted net assets of (\$85.2) million.



MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017

Unrestricted net assets in governmental activities have been reduced by \$50.4 million in long-term debt, resulting in unrestricted net assets of (\$62.9) million. This long-term debt was incurred by the County's general fund for the purpose of capital asset acquisition for the Board of Education of \$45 million and Hagerstown Community College of \$5.4 million. The capital assets acquired with these bonds are not reflected in the County's primary government financial statements.

Washington County, Maryland
Change in Net Position
(Government-Wide)

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	2017	2016	2017	2016	2017	2016
Program Revenues:						
<i>Charges for Services</i>	\$5,554,892	\$ 5,652,679	\$20,490,153	\$ 19,990,682	\$ 26,045,045	\$ 25,643,361
<i>Operating Grants and Contributions</i>	7,915,961	10,748,861	1,564,695	1,612,742	9,480,656	12,361,603
<i>Capital Grants and Contributions</i>	5,126,466	4,236,228	15,639,575	6,919,581	20,766,041	11,155,809
General Revenues:						
<i>Property Taxes</i>	122,875,515	122,058,501	-	-	122,875,515	122,058,501
<i>Local Taxes</i>	90,579,857	88,774,286	-	-	90,579,857	88,774,286
<i>Other</i>	3,191,528	3,078,809	243,595	898,079	3,435,123	3,976,888
Total Revenues	235,244,219	234,549,364	37,938,018	29,421,084	273,182,237	263,970,448
Program Expenses:						
<i>General Government</i>	51,775,364	22,855,397	-	-	51,775,364	22,855,397
<i>Public Safety</i>	50,315,938	45,580,165	-	-	50,315,938	45,580,165
<i>Health</i>	2,339,270	2,339,270	-	-	2,339,270	2,339,270
<i>Social Services</i>	373,390	454,165	-	-	373,390	454,165
<i>Education</i>	106,094,094	111,107,381	-	-	106,094,094	111,107,381
<i>Parks and Recreation</i>	6,428,680	6,189,629	-	-	6,428,680	6,189,629
<i>Natural Resources</i>	3,095,962	3,548,014	-	-	3,095,962	3,548,014
<i>Community Promotion</i>	4,461,404	5,685,839	-	-	4,461,404	5,685,839
<i>Highways and Streets</i>	28,459,092	34,514,432	-	-	28,459,092	34,514,432
<i>Interest on Long-term Debt</i>	4,655,151	4,455,552	-	-	4,655,151	4,455,552
Business-type Activities:						
<i>Water Quality</i>	-	-	13,824,032	13,064,911	13,824,032	13,064,911
<i>Solid Waste</i>	-	-	7,013,835	7,651,494	7,013,835	7,651,494
<i>Public Transit</i>	-	-	2,921,221	3,209,682	2,921,221	3,209,682
<i>Airport</i>	-	-	8,302,809	8,078,548	8,302,809	8,078,548
<i>Golf Course</i>	-	-	1,283,907	1,209,326	1,283,907	1,209,326
Total Expenses	257,998,345	236,729,844	33,345,804	33,213,961	291,344,149	269,943,805
Change in Net Position Before Transfers	(22,754,126)	(2,180,480)	4,592,214	(3,792,877)	(18,161,912)	(5,973,357)
Transfers	(1,686,650)	(1,640,665)	1,686,650	1,640,665	-	-
Contributed Capital	3,554,726	-	-	-	3,554,726	-
Change in Net Position	(20,886,050)	(3,821,145)	6,278,864	(2,152,212)	(14,607,186)	(5,973,357)
Net Position – Beginning of Year	338,875,193	342,696,338	195,100,927	197,253,139	533,976,120	539,949,477
Net Position – End of Year	\$317,989,143	\$338,875,193	\$201,379,791	\$195,100,927	\$519,368,934	\$533,976,120



MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017

Governmental Activities (government-wide) – Change in Net Position:

The County's net position decreased by \$14,607,186 during fiscal year 2017; total net position as of June 30, 2017 was \$519.4 million representing a 2.7% decrease.

Net position in governmental activities decreased by \$20.9 million. Key factors in this decrease are as follows:

- Property tax revenue came within \$2.4 million or 2.0% of 2017 projections, including Personal property tax increase of \$1.5 million or 11.46% mainly due to increased inventory and new business.
- Income Tax revenue exceeded budget by \$1.4 million or 1.8% as a result of continued decreases in the unemployment rate which show a 13% improvement over prior year average. The average unemployment rate was 9.8% in 2010; 9.3% in 2011; 8.3% in 2012; 7.9% in 2013; 7.0% in 2014; 6.2% in 2015; and 5.4% in 2016. The current unemployment rate as of July 2017 is 4.5%.
- Recordation Tax revenue exceeded budget by \$.5 million or 8.7%. The County's housing inventory has decreased since 2011; average home prices are up from 2011; large transaction activity was up. Fiscal year 2017 large commercial recordings accounted for approximately 28% of the tax collected as compared to 21% in 2016.
- Other revenues such as permits, licenses, and court fines exceeded budget by \$1.2 million.
- An additional transfer of \$6.1 million was made to the Capital Projects, Golf Course, HEPMPO, and Land preservation to offset operating shortfalls, negative fund balance and for future project costs.
- Overall public safety expenditures reflect savings of \$.5 million resulting mainly from personnel cost savings, lower market prices in fuel products than anticipated, and favorable insurance awards during the County's bid process.
- Remaining cost centers accounted for \$1.2 million in savings, mainly a result of personnel cost savings, lower health claims than expected, and debt service savings.
- Various government-wide entries including 1) depreciation expense exceeded capital outlay purchases by \$.7 million; 2) change in net position differs from the change in fund balance by the cost of assets sold of \$1.1 million; 3) recording of debt proceeds greater than debt principal payments decreasing net assets by \$3.0 million; 4) compensated absences and post-retirement benefits earned exceeded financial resources used by \$28.0 million; and 5) differences in revenues and expenditures recognized between governmental funds and the statement of activities increasing net assets by \$1.9 million. These activities are reported differently on the government-wide statements vs. the fund statements.
- Capital Improvement Projects increased by \$6.2 million. Capital Improvement transactions are earmarked for specific capital related projects and its cash flow will vary depending on the construction schedule and grant reimbursements. Other governmental funds accounted for \$3.2 million increase in fund balance activity.

Business-type Activities (government-wide) – Change in Net Position:

Business-type activities increased the County's net position by \$6.3 million. Key elements of this increase are as follows:

- Water Quality's net position increased by \$10.3 million, for a total of \$131.8 million in net assets. The \$10.3 million net gain includes \$3.2 million in depreciation expense and capital grant contributions of \$12.7 million.



MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017

- ❑ Solid Waste's total net position decreased by \$.7 million for a total of \$4.4 million, mainly related to depreciation expense of \$2.2 million. The 40 West landfill site was re-designed which changed the total life from 62 years to 120 years generating an additional 4 million cubic yards of available air space. This change in accounting estimate had no effect on the total estimated closure and post closure cost which are in compliance with State financial assurance requirements
- ❑ Airport's total net position is \$59.5 million, representing a \$3.0 million decrease. The net decrease is mainly the result of increased depreciation related to the runway acquisition of which a majority was funded with federal and state grants of \$2.7 million.
- ❑ The County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements and restrictions, and fiscal accountability.

Financial Analysis on Government Fund Financial Statements

Governmental Funds:

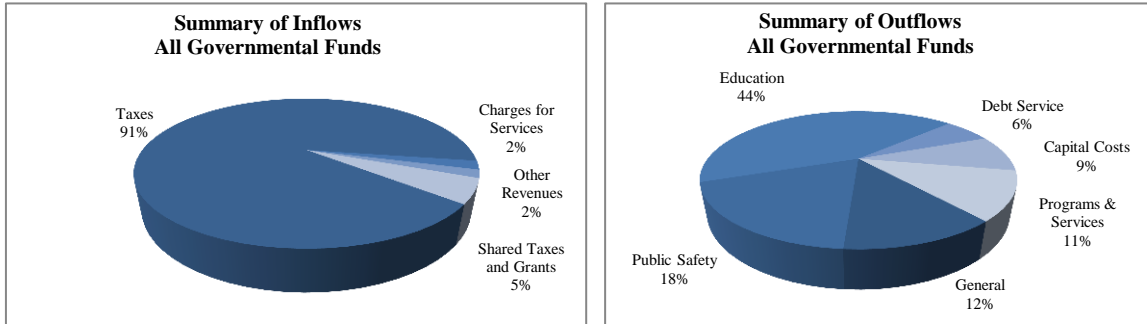
The focus of the County's governmental funds is to provide information on near term inflows, outflow, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined fund balances of \$108.3 million, an increase of \$10.0 million. Approximately \$37.4 million of this amount is committed for the general fund cash reserve and \$70.9 million is restricted or committed for construction projects and designated programs. In the combined governmental activities, the County maintains eleven separate funds. Shown below are fund balances and net changes in fund balance for each.

Governmental Activities	Fund Balance			Net Change in Fund Balance		
	2017	2016	% Change	2017	2016	% Change
General Fund	\$ 40,313,170	\$ 39,742,148	1.44%	\$ 571,022	\$ 1,414,795	-59.64%
Capital Improvement Fund	64,548,129	58,357,887	10.61%	6,190,242	(4,164,115)	248.66%
Community Grants Mgt	8,813	5,776	52.58%	3,037	(12,049)	125.21%
Cascade Town Centre Fund	2,763,531	-	100.00%	2,763,531	-	100.00%
Inmate Welfare Fund	136,922	111,042	23.31%	25,880	13,179	96.37%
Contraband Fund	365	13,480	-97.29%	(13,115)	(44,230)	70.35%
Agricultural Education Fund	18,002	14,972	20.24%	3,030	(26,047)	111.63%
Hotel Rental Tax Fund	199,503	(143,319)	239.20%	342,822	(466,924)	173.42%
Gaming Fund	41,183	35,117	17.27%	6,066	2,924	107.46%
Land Preservation Fund	265,567	170,693	55.58%	94,874	200,648	-52.72%
HEPMPO	(18,016)	(22,915)	21.38%	4,899	8,859	-44.70%
Total	\$ 108,277,169	\$ 98,284,881	10.17%	\$ 9,992,288	\$ (3,072,960)	425.17%

**Washington County, Maryland
Fund Balance and Net Changes in Fund Balance – Fund Basis**

The following reflects all inflows and outflows of the governmental funds in total for the fiscal year ending June 30, 2017.



- The **General Fund** is the chief operating fund of the County. At the end of the current fiscal year total fund balance reached \$40.3 million. As a measure of the General Fund’s liquidity, it may be useful to compare both committed fund balance and total fund expenditures.

The General Fund, fund balance increased by approximately \$0.6 million during the current fiscal year. Key factors related to this change are:

Major Revenue Factors:

- Property tax revenue came within \$2.4 million or 2.0% of 2017 projections, including Personal property tax increase of \$1.5 million or 11.46% mainly due to increased inventory and new business.
- Income Tax revenue exceeded budget by \$1.4 million or 1.8% as a result of continued decreases in the unemployment rate which show a 13% improvement over prior year average. The average unemployment rate was 9.8% in 2010; 9.3% in 2011; 8.3% in 2012; 7.9% in 2013; 7.0% in 2014; 6.2% in 2015; and 5.4% in 2016. The current unemployment rate as of July 2017 is 4.5%.
- Recordation Tax revenue exceeded budget by \$.5 million or 8.7%. The County’s housing inventory has decreased since 2011; average home prices are up from 2011; large transaction activity was up. Fiscal year 2017 large commercial recordings accounted for approximately 28% of the tax collected as compared to 21% in 2016.
- Other revenues such as permits, licenses, and court fines exceeded budget by \$1.2 million.

Major Expenditure Factors:

- An additional transfer of \$6.1 million was made to the Capital Projects, Golf Course, HEPMPO, and Land Preservation to offset operating shortfalls, negative fund balance and for future project costs.
- Overall public safety expenditures reflect savings of \$.5 million resulting mainly from personnel cost savings, lower market prices in fuel products than anticipated, and favorable insurance awards during the County’s bid process.
- Remaining cost centers accounted for \$1.2 million in savings, mainly a result of personnel cost savings, lower health claims than expected, and debt service savings.



MANAGEMENT’S DISCUSSION AND ANALYSIS
JUNE 30, 2017

- ❑ The **Capital Projects Fund** is used to account for major capital acquisition and construction of County operations. At the end of the current fiscal year the Capital Project Fund has a total fund balance of \$64.5 million all of which is designated for capital related projects. Major funding sources for projects are pay-go-funding, debt proceeds, fees and taxes, and grants. Fund balance increased by \$6.2 million for the current fiscal year. The change in fund balance is the result of timing differences in projects with funding proceeds and project expenditures and use of prior project savings.

- ❑ The County’s **Community Grant Management, Cascade Town Centre, Inmate Welfare, Contraband, Agricultural Education, Hotel Rental Tax, Gaming, HEPMPO, and Land Preservation Funds** combined have a fund balance of \$3.4 million. The net increase in fund balance during the current year was \$3.2 million. These funds represent monies designated for specific programs and services.

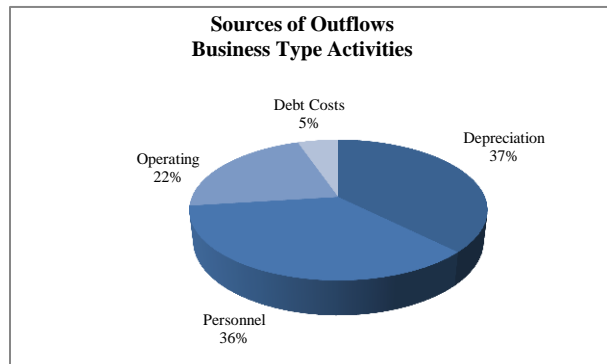
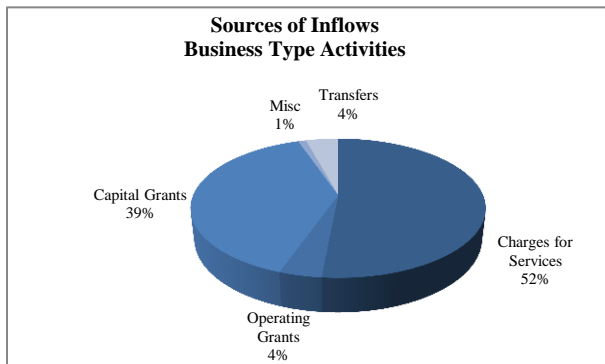
Proprietary Funds:

The County’s proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Net position and net income (loss) were as follows:

Washington County, Maryland
Net Position and Net Income (Loss)
(Fund Basis)

Business-type Activities	Total Net Position			Change in Net Position		
	2017	2016	% Change	2017	2016	% Change
Water Quality	\$ 131,777,498	\$ 121,496,560	8.5%	\$ 10,280,938	\$ 2,564,364	300.9%
Solid Waste	4,364,348	5,093,876	-14.3%	(729,528)	(1,377,944)	47.1%
Airport	59,471,459	62,413,162	-4.7%	(2,941,703)	(3,066,703)	4.1%
Public Transit	3,449,898	3,624,312	-4.8%	(174,414)	(432,077)	59.6%
Black Rock	2,316,588	2,473,017	-6.3%	(156,429)	160,148	-197.7%
Total	\$ 201,379,791	\$ 195,100,927	3.2%	\$ 6,278,864	\$ (2,152,212)	391.7%

The following reflects the inflows and outflows of the business-type activity funds for the fiscal year ending June 30, 2017.



Other factors concerning the finances of these funds have been addressed in the discussion of the County’s business-type activities under “Financial Analysis on Government-Wide Financial Statements”.



MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017

General Fund Budgetary Analysis – Government Fund Financial Statement Basis

Washington County, Maryland
General Fund Budgetary Analysis
As of June 30, 2017
(Government Fund Basis)

Category	Budgetary Amounts			Difference	
	Original	Final	Actual	Org. Budget vs. Final Budget	Final Budget vs. Actual
Revenues:					
Property Tax	\$ 120,475,950	\$ 120,475,950	\$ 122,905,748	\$ -	\$ 2,429,798
Local Tax	84,100,000	84,100,000	86,028,978	-	1,928,978
Other Revenue	9,357,590	10,989,381	11,185,907	1,631,791	196,526
Total Revenues	213,933,540	215,565,331	220,120,633	1,631,791	4,555,302
Expenses:					
General Government	26,078,750	27,200,000	26,764,285	1,121,250	435,715
Public Safety	42,039,800	43,236,411	42,703,200	1,196,611	533,211
Health and Social Services	2,712,660	2,712,660	2,712,660	-	-
Education	104,387,080	104,387,080	104,387,080	-	-
Parks, Recreation, Natural Resources	6,416,700	6,419,630	6,548,012	2,930	(128,382)
Highways and Streets	10,365,890	9,718,890	10,368,937	(647,000)	(650,047)
General Operations	490,020	470,020	609,165	(20,000)	(139,145)
Unallocated Costs	704,640	704,640	483,556	-	221,084
Intergovernmental	5,263,000	5,241,000	11,320,588	(22,000)	(6,079,588)
Debt Service	15,475,000	15,475,000	14,688,810	-	786,190
Total Expenses	213,933,540	215,565,331	220,586,293	1,631,791	(5,020,962)
Other Financing Sources (Uses)	-	-	1,036,682	-	1,036,682
Net Increase in Assets - 06/30/17	\$ -	\$ -	\$ 571,022	\$ -	\$ 571,022

Original Budget vs. Final Budget:

The net budgetary change of \$1.6 million resulted mainly from grant transactions. Increases in grants reflected as revenue were received or expended during the fiscal year from additional state or federal grants of \$1.6 million.



MANAGEMENT’S DISCUSSION AND ANALYSIS
JUNE 30, 2017

Final Budget vs. Actual Results:

Revenue was over by \$4.6 million while expenditures and other financing sources were over budget by \$5.0 million yielding a \$.6 million net increase. Property Tax experienced an increase of \$2.4 million over budget or 2.0%. Income Tax revenue exceeded budget by 1.8% or \$1.4 million. Recordation Tax exceeded final budget by \$.5 million or 8.7%. Other revenues increased by \$.02 million mainly due to a refund from a Workers Compensation audit. Offsetting the revenue change were expenditure net overages of \$5.0 million, resulting from transfers to the Golf Course and Capital Improvement funds of \$6.1 million to cover additional operating subsidy and for future project funding. Offsetting these overruns were savings of \$1.1 million recognized from personnel turnover, capital lease transactions and debt service.

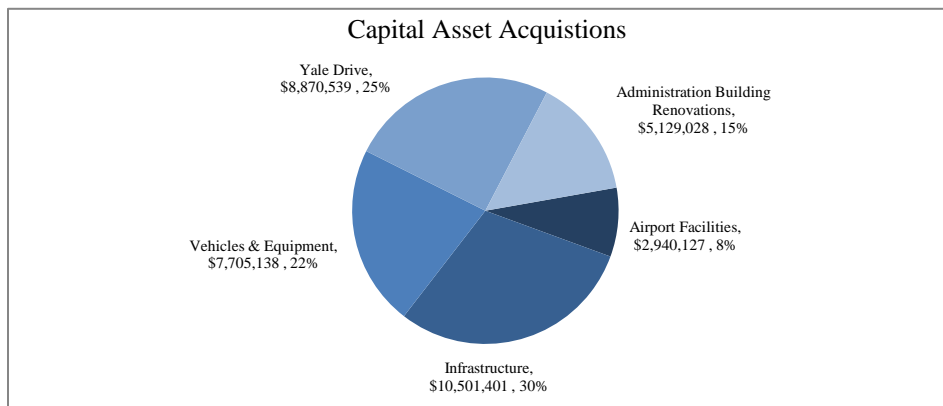
Capital Asset Administration – Government Wide Statements

The County’s investment in capital assets for its governmental and business-type activities as of June 30, 2017, amounts to \$669 million (net of depreciation). This investment in capital assets includes land, buildings, bridges, roads, equipment, and operational facilities.

Washington County, Maryland
Net Capital Assets
(Government Fund Basis)

Description	Governmental Activities		Business-type Activities		Total		% Change
	2017	2016	2017	2016	2017	2016	
<i>Land and Land Improvements</i>	\$97,249,812	\$93,337,991	\$64,708,854	\$68,795,678	\$161,958,666	\$162,133,669	-0.1%
<i>Building and Improvements Facilities, Lines, and Mains</i>	70,308,843	66,352,086	43,011,359	44,366,741	113,320,202	110,718,827	2.3%
<i>Vehicles</i>	4,745,120	4,232,010	1,507,825	1,603,632	6,252,945	5,835,642	7.2%
<i>Infrastructure</i>	239,577,940	238,958,038	-	-	239,577,940	238,958,038	0.3%
<i>Machinery and Equipment</i>	4,652,719	2,477,742	2,793,629	3,156,022	7,446,348	5,633,764	32.2%
<i>Office/Computer Equipment</i>	11,652,537	13,096,379	138,650	173,472	11,791,187	13,269,851	-11.1%
<i>Treatment Plants</i>	-	-	43,774,812	43,795,328	43,774,812	43,795,328	-0.1%
Total	\$428,186,971	\$418,454,246	\$240,636,510	\$247,146,473	\$668,823,481	\$665,600,719	0.5%

Major capital asset events, excluding education, during the current fiscal year included the following:



Additional information on the County’s capital assets can be found in note 5 on pages 48-51 of this report.



MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017

Debt Administration

At the end of the current fiscal year, the County had total outstanding debt, excluding capital leases, of \$198.8 million. This amount was comprised of debt backed by the full faith and credit of the County and user fees. The debt decreased by a net of \$.4 million, the result of net principal payments of \$13.8 million and new borrowings of \$14.2 million. Funds borrowed were used mainly for infrastructure, education, and public safety projects.

Washington County, Maryland
Outstanding Debt
(Government – Wide)

Instrument Type	Governmental Activity		Business-type Activity		Total Outstanding Debt		% Change
	2017	2016	2017	2016	2017	2016	
<i>General Obligation Bonds</i>	\$ 144,274,852	\$ 142,436,609	\$38,693,151	\$39,600,931	\$ 182,968,003	\$ 182,037,540	0.5%
<i>Maryland Water Quality Bonds</i>	4,302,697	4,597,503	11,537,186	12,534,512	15,839,883	17,132,015	-7.5%
Total	\$ 148,577,549	\$ 147,034,112	\$50,230,337	\$52,135,443	\$ 198,807,886	\$ 199,169,555	-0.2%

The County's credit ratings for fiscal year 2017 are as follows: 1) Standard and Poor's rated AA+, 2) Fitch rated AA+, and 3) Moody's Investors Service rated Aa1.

Under the Code of Public Local Law, the amount of general obligation debt the County may issue associated with water quality debt is limited to 10 percent of its total assessed valuation of all real estate in the County that is subject to taxation. The current estimated debt limitation for water quality is \$1.3 billion, which is significantly in excess of the County's current water quality general obligation debt.

Additional Information on the County's long-term debt can be found in note 8 on pages 54-58 of this report.

Economic Factors and Fiscal Year 2018

- ❑ Washington County's unemployment rate for June 2017 was 4.5% compared to 5.0% in June of 2016. The unemployment rate reached a high of 10.3% in March 2009 and has been improving steadily due to job growth in the service industry, specifically within the categories of trade, transportation, and utilities; professional services; and education and health services.
- ❑ Water and sewer rates were increased for the 2018 budget year. The water and sewer revenue requirements were increased 2.9% and 3.4%, respectively. This revenue increase is based on financial information formulated annually from the County's cost of service model.
- ❑ On September 15, 2016, Pen Mar Development Corporation conveyed, for no monetary consideration, all real property, contracts, leases, liabilities, and personal property not specifically excluded and held by Pen Mar to the Board. The redevelopment of Pen Mar into Cascade Town Centre is estimated to be one of the largest projects within the County over the past several years.
- ❑ Washington County is heavily involved in the Urban Improvement Project which strives to develop and revitalize the downtown district. Funding for this project includes a combination of County, City, State, and private developer contributions.



MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of Budget and Finance, 100 West Washington Street, Room 304, Hagerstown, Maryland 21740. Questions concerning the Washington County Board of Education should be directed to their offices at 10435 Downsville Pike Hagerstown, Maryland 21740.

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COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Statement of Net Position As of June 30, 2017

	Primary Government			Component Unit	
	Governmental activities	Business-type activities	Total	Board of Education	Total
ASSETS					
Cash and short-term investments	\$ 6,212,761	\$ 32,902,358	\$ 39,115,119	\$ 16,614,102	\$ 55,729,221
Investments	101,683,753	-	101,683,753	18,448,603	120,132,356
Property taxes receivable, net of allowance	348,751	-	348,751	-	348,751
Accounts receivable, net of allowance	1,363,533	1,441,541	2,805,074	238,271	3,043,345
Interest receivable	172,372	-	172,372	-	172,372
Unbilled receivables	229,762	1,891,426	2,121,188	-	2,121,188
Due from other governmental agencies	20,191,128	6,761,140	26,952,268	4,890,361	31,842,629
Internal balances	61,226	(61,226)	-	-	-
Inventories	763,099	313,029	1,076,128	341,823	1,417,951
Other assets	47,706	-	47,706	1,773,671	1,821,377
Net other post employment benefits assets	3,034,375	-	3,034,375	-	3,034,375
Recoverable disbursements	230,044	-	230,044	-	230,044
Notes receivable	742,318	250,000	992,318	-	992,318
Projects under construction	9,434,217	20,252,497	29,686,714	127,650	29,814,364
Property, plant, and equipment, net	428,186,971	240,636,510	668,823,481	234,595,449	903,418,930
TOTAL ASSETS	572,702,016	304,387,275	877,089,291	277,029,930	1,154,119,221
DEFERRED OUTFLOWS OF RESOURCES					
Loss on refunding	3,015,564	693,230	3,708,794	-	3,708,794
Net pension activity	31,946,155	-	31,946,155	5,651,237	37,597,392
TOTAL DEFERRED OUTFLOWS OF RESOURCES	34,961,719	693,230	35,654,949	5,651,237	41,306,186
LIABILITIES					
Current Liabilities:					
Current maturities of long-term obligations	10,033,914	4,393,451	14,427,365	-	14,427,365
Current maturities of capital lease obligations	206,721	29,027	235,748	710,845	946,593
Current maturities of installment purchase contracts	148,679	-	148,679	-	148,679
Accounts payable	7,051,520	5,301,440	12,352,960	6,651,410	19,004,370
Accrued expenses	4,602,309	586,055	5,188,364	16,034,970	21,223,334
Accrued interest	2,354,813	5,046,556	7,401,369	-	7,401,369
Unearned revenue	415,304	2,025,001	2,440,305	2,361,434	4,801,739
Compensated absences	2,128,855	426,434	2,555,289	656,355	3,211,644
Landfill closure and post-closure costs	-	207,930	207,930	-	207,930
Other liabilities	2,651,517	85,353	2,736,870	-	2,736,870
Liabilities for unpaid claims	1,523,730	-	1,523,730	-	1,523,730
Total current liabilities	31,117,362	18,101,247	49,218,609	26,415,014	75,633,623
Noncurrent Liabilities:					
Compensated absences	1,046,683	156,476	1,203,159	6,412,111	7,615,270
Long-term obligations	138,543,635	45,836,886	184,380,521	-	184,380,521
Capital lease obligations	629,060	65,112	694,172	2,160,079	2,854,251
Installment purchase contracts	1,189,430	-	1,189,430	-	1,189,430
Landfill closure and post-closure costs	-	14,894,822	14,894,822	-	14,894,822
Net pension liability	109,487,588	-	109,487,588	48,592,544	158,080,132
Total noncurrent liabilities	250,896,396	60,953,296	311,849,692	57,164,734	369,014,426
TOTAL LIABILITIES	282,013,758	79,054,543	361,068,301	83,579,748	444,648,049
DEFERRED INFLOWS OF RESOURCES					
Service concession arrangements	-	24,646,171	24,646,171	-	24,646,171
Net pension activity	7,660,834	-	7,660,834	1,528,900	9,189,734
TOTAL DEFERRED INFLOWS OF RESOURCES	7,660,834	24,646,171	32,307,005	1,528,900	33,835,905
NET POSITION					
Net investment in capital assets	360,133,916	217,144,159	577,278,075	231,852,175	809,130,250
Restricted for:					
John Howard Trust	243,143	-	243,143	-	243,143
Capital projects	20,499,292	6,579,636	27,078,928	-	27,078,928
Unrestricted	(62,887,208)	(22,344,004)	(85,231,212)	(34,279,656)	(119,510,868)
TOTAL NET POSITION	\$ 317,989,143	\$ 201,379,791	\$ 519,368,934	\$ 197,572,519	\$ 716,941,453

The accompanying notes are an integral part of this financial statement.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Statement of Activities For the Year Ended June 30, 2017

Functions/Programs	Expenses	Program Revenue		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental activities:				
General government	\$ 51,775,364	\$ 4,163,039	\$ 1,099,111	\$ 16,041
Public safety	50,315,938	1,266,163	2,675,363	-
Health	2,339,270	-	-	-
Social services	373,390	-	-	-
Education	106,094,094	-	-	-
Parks, recreation and culture	6,428,680	125,690	21,155	74,878
Natural resources	3,095,962	-	1,805,690	-
Community promotion	4,461,404	-	1,313,611	-
Highways and streets	28,459,092	-	1,001,031	5,035,547
Interest on long-term debt	4,655,151	-	-	-
Total governmental activities	<u>257,998,345</u>	<u>5,554,892</u>	<u>7,915,961</u>	<u>5,126,466</u>
Business-type activities				
Water quality	13,824,032	11,150,534	-	12,663,069
Solid waste	7,013,835	5,617,487	12,750	-
Airport	8,302,809	2,524,394	53,796	2,688,373
Public transit	2,921,221	414,541	1,498,149	288,133
Black Rock golf course	1,283,907	783,197	-	-
Total business-type activities	<u>33,345,804</u>	<u>20,490,153</u>	<u>1,564,695</u>	<u>15,639,575</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 291,344,149</u>	<u>\$ 26,045,045</u>	<u>\$ 9,480,656</u>	<u>\$ 20,766,041</u>
Component unit:				
Board of Education	<u>\$ 344,973,622</u>	<u>\$ 14,182,180</u>	<u>\$ 57,583,271</u>	<u>\$ 2,247,136</u>

General revenue:
Taxes
Property taxes
Local taxes
Income on investments
Reimbursed expenses
Miscellaneous
Unrestricted grants and contributions
Contributed capital
Loss on disposal of capital assets
Transfers
TOTAL GENERAL REVENUE

CHANGE IN NET POSITION

NET POSITION - BEGINNING OF YEAR

NET POSITION - END OF YEAR

The accompanying notes are an integral part of this financial statement.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Statement of Activities (continued)
For the Year Ended June 30, 2017

Net (Expense) Revenue and Changes in Net Position				
Primary Government			Component Unit	
Governmental Activities	Business-Type Activities	Total	Board of Education	Total
\$ (46,497,173)	\$ -	\$ (46,497,173)	\$ -	\$ (46,497,173)
(46,374,412)	-	(46,374,412)	-	(46,374,412)
(2,339,270)	-	(2,339,270)	-	(2,339,270)
(373,390)	-	(373,390)	-	(373,390)
(106,094,094)	-	(106,094,094)	-	(106,094,094)
(6,206,957)	-	(6,206,957)	-	(6,206,957)
(1,290,272)	-	(1,290,272)	-	(1,290,272)
(3,147,793)	-	(3,147,793)	-	(3,147,793)
(22,422,514)	-	(22,422,514)	-	(22,422,514)
(4,655,151)	-	(4,655,151)	-	(4,655,151)
<u>(239,401,026)</u>	<u>-</u>	<u>(239,401,026)</u>	<u>-</u>	<u>(239,401,026)</u>
-	9,989,571	9,989,571	-	9,989,571
-	(1,383,598)	(1,383,598)	-	(1,383,598)
-	(3,036,246)	(3,036,246)	-	(3,036,246)
-	(720,398)	(720,398)	-	(720,398)
-	(500,710)	(500,710)	-	(500,710)
-	<u>4,348,619</u>	<u>4,348,619</u>	-	<u>4,348,619</u>
<u>(239,401,026)</u>	<u>4,348,619</u>	<u>(235,052,407)</u>	-	<u>(235,052,407)</u>
-	-	-	(270,961,035)	(270,961,035)
122,875,515	-	122,875,515	-	122,875,515
90,579,857	-	90,579,857	-	90,579,857
1,593,794	175,130	1,768,924	228,803	1,997,727
1,293,116	-	1,293,116	-	1,293,116
1,336,955	237,002	1,573,957	554,128	2,128,085
-	-	-	249,594,174	249,594,174
3,554,726	-	3,554,726	-	3,554,726
(1,032,337)	(168,537)	(1,200,874)	-	(1,200,874)
(1,686,650)	1,686,650	-	-	-
<u>218,514,976</u>	<u>1,930,245</u>	<u>220,445,221</u>	<u>250,377,105</u>	<u>470,822,326</u>
(20,886,050)	6,278,864	(14,607,186)	(20,583,930)	(35,191,116)
338,875,193	195,100,927	533,976,120	218,156,449	752,132,569
<u>\$ 317,989,143</u>	<u>\$ 201,379,791</u>	<u>\$ 519,368,934</u>	<u>\$ 197,572,519</u>	<u>\$ 716,941,453</u>

The accompanying notes are an integral part of this financial statement.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

**Balance Sheet – Governmental Funds
As of June 30, 2017**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Non-Major Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash	\$ 627,517	\$ -	\$ 5,585,244	\$ 6,212,761
Investments	101,443,510	240,243	-	101,683,753
Property taxes receivable, net of allowance	348,751	-	-	348,751
Accounts receivable, net of allowance	422,410	316,833	624,290	1,363,533
Interest receivable	171,381	991	-	172,372
Unbilled receivables	229,762	-	-	229,762
Due from other funds	-	64,075,200	-	64,075,200
Due from other governmental agencies	16,752,299	3,052,217	386,612	20,191,128
Recoverable disbursements	230,044	-	-	230,044
Notes receivable	742,318	-	-	742,318
Other assets	47,706	-	-	47,706
Inventories	763,099	-	-	763,099
TOTAL ASSETS	<u>\$ 121,778,797</u>	<u>\$ 67,685,484</u>	<u>\$ 6,596,146</u>	<u>\$ 196,060,427</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 1,366,313	\$ 3,130,789	\$ 2,554,418	\$ 7,051,520
Due to other funds	63,884,634	-	129,340	64,013,974
Accrued expenses	4,563,855	6,566	31,888	4,602,309
Other liabilities	2,219,462	-	432,055	2,651,517
Liabilities for unpaid claims	1,523,730	-	-	1,523,730
Unearned revenue	382,729	-	32,575	415,304
TOTAL LIABILITIES	<u>73,940,723</u>	<u>3,137,355</u>	<u>3,180,276</u>	<u>80,258,354</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	<u>7,524,904</u>	<u>-</u>	<u>-</u>	<u>7,524,904</u>
FUND BALANCES				
Nonspendable	1,455,417	-	-	1,455,417
Restricted	577,869	20,499,292	537,360	21,614,521
Committed	38,263,353	44,048,837	2,840,925	85,153,115
Assigned	16,531	-	59,185	75,716
Unassigned	<u>-</u>	<u>-</u>	<u>(21,600)</u>	<u>(21,600)</u>
TOTAL FUND BALANCES	<u>40,313,170</u>	<u>64,548,129</u>	<u>3,415,870</u>	<u>108,277,169</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 121,778,797</u>	<u>\$ 67,685,484</u>	<u>\$ 6,596,146</u>	<u>\$ 196,060,427</u>

The accompanying notes are an integral part of this financial statement.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Reconciliation of Balance Sheet of Governmental Funds to Statement of Net Position As of June 30, 2017

Fund balance of governmental funds	\$ 108,277,169
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:	
Capital assets, net	428,186,971
Projects under construction	9,434,217
Other long-term assets that are not available to pay for current-period expenditures and, therefore, are deferred in the funds:	
Net other post employment benefits	3,034,375
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:	
Unavailable revenue	7,524,904
Deferred outflow of resources, including loss on refunding and net deferred pension activity are not financial resources and therefore are not reported in the funds	27,300,885
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Long-term obligations	(148,577,549)
Installment purchase obligations	(1,338,109)
Capital lease obligations	(835,781)
Accrued interest payable-net of IRS subsidy	(2,354,813)
Compensated absences and net pension liability	<u>(112,663,126)</u>
Net position of governmental activities	<u><u>\$ 317,989,143</u></u>

The accompanying notes are an integral part of this financial statement.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

**Statement of Revenue, Expenditures, and Changes in Fund Balances - Governmental Funds
For the Year Ended June 30, 2017**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Non-Major Funds</u>	<u>Total Governmental Funds</u>
REVENUE				
General property taxes	\$ 122,905,748	\$ -	\$ -	\$ 122,905,748
Other local taxes	86,028,978	3,119,286	2,129,657	91,277,921
Licenses and permits	1,189,019	-	2,132,132	3,321,151
Court costs and fines	269,806	-	-	269,806
Charges for services	448,532	-	382,227	830,759
Revenue from uses of property	1,327,838	-	265,956	1,593,794
Reimbursed expenses	1,009,538	-	3,188	1,012,726
Miscellaneous revenues	1,131,263	42,895	205,691	1,379,849
Shared taxes and grants	4,431,597	2,578,571	3,605,380	10,615,548
Highway	1,378,314	-	-	1,378,314
Total Revenue	<u>220,120,633</u>	<u>5,740,752</u>	<u>8,724,231</u>	<u>234,585,616</u>
EXPENDITURES				
Current:				
General government	26,764,285	-	-	26,764,285
Public safety	42,703,200	-	1,500,816	44,204,016
Health	2,339,270	-	-	2,339,270
Social services	373,390	-	-	373,390
Education	104,387,080	-	-	104,387,080
Parks, recreation and culture	5,794,949	-	209,733	6,004,682
Natural resources	753,063	-	2,335,733	3,088,796
Intergovernmental	38,543	-	-	38,543
General operations	1,092,721	-	1,477,750	2,570,471
Community promotion	-	-	4,460,296	4,460,296
Highways and streets	10,243,937	-	-	10,243,937
Debt service	14,688,810	-	-	14,688,810
Capital outlay:				
General government	-	3,434,928	-	3,434,928
Public safety	-	2,591,770	-	2,591,770
Highways and streets	-	13,175,791	-	13,175,791
Education	-	1,707,014	-	1,707,014
Parks and recreation	-	81,529	-	81,529
Total Expenditures	<u>209,179,248</u>	<u>20,991,032</u>	<u>9,984,328</u>	<u>240,154,608</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>10,941,385</u>	<u>(15,250,280)</u>	<u>(1,260,097)</u>	<u>(5,568,992)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	22,000	9,206,000	1,309,593	10,537,593
Transfers out	(11,429,045)	(422,000)	(373,198)	(12,224,243)
Proceeds of capital leases	1,036,682	-	-	1,036,682
Contributed capital	-	-	3,554,726	3,554,726
Proceeds of bond sale	-	12,656,522	-	12,656,522
TOTAL OTHER FINANCING SOURCES (USES)	<u>(10,370,363)</u>	<u>21,440,522</u>	<u>4,491,121</u>	<u>15,561,280</u>
NET CHANGES IN FUND BALANCE	<u>571,022</u>	<u>6,190,242</u>	<u>3,231,024</u>	<u>9,992,288</u>
FUND BALANCES - BEGINNING OF YEAR	<u>39,742,148</u>	<u>58,357,887</u>	<u>184,846</u>	<u>98,284,881</u>
FUND BALANCES - END OF YEAR	<u>\$ 40,313,170</u>	<u>\$ 64,548,129</u>	<u>\$ 3,415,870</u>	<u>\$ 108,277,169</u>

The accompanying notes are an integral part of this financial statement.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Reconciliation of Statement of Revenue, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Year Ended June 30, 2017

Net changes in fund balances in governmental funds \$ 9,992,288

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.

Capital outlay capitalized	\$ 17,139,457	
Depreciation	<u>(17,875,963)</u>	(736,506)

In the statement of activities, only the gain or loss on the sale of assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the cost of the assets sold. (1,118,098)

Bond and capital lease proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond, capital lease and installment purchase principal is an expenditure in the governmental funds, but the repayments reduce long-term liabilities in the statement of net position. This is the amount by which proceeds exceeded repayments.

Debt and lease proceeds	\$ (13,693,204)	
Payments of installment purchase principal	294,685	
Payments of lease principal	233,364	
Payments of debt principal	<u>10,170,737</u>	(2,994,418)

In the statement of activities, compensated absences and post-retirement benefits are measured by the amounts earned during the year. In the governmental funds, however, expenditures are measured by the amount of financial resources used. This year, compensated absences and post-retirement benefits earned exceeded the financial resources used. (27,995,091)

Revenue and expenditures are reported in the statement of activities on the accrual basis and in the governmental funds when they provide or use current financial resources. This is the net difference of revenues and expenditures recognized between the governmental funds and statement of activities. 1,965,775

Change in net position of governmental activities \$ (20,886,050)

The accompanying notes are an integral part of this financial statement.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Statement of Net Position - Proprietary Funds
As of June 30, 2017

	Business Type Activities - Enterprise Funds				
	Water Quality Fund	Solid Waste Fund	Airport Fund	Non-Major Funds	Total
ASSETS					
Current Assets:					
Cash and short-term investments	\$ 15,669,003	\$ 16,760,060	\$ 100	\$ 473,195	\$ 32,902,358
Accounts receivable, net	1,214,826	156,912	58,746	11,057	1,441,541
Unbilled receivables	1,503,460	379,322	8,042	602	1,891,426
Due from other funds	-	326,434	-	-	326,434
Due from other governmental agencies	4,699,877	47,032	1,440,222	574,009	6,761,140
Notes Receivable	-	250,000	-	-	250,000
Inventories	122,868	10,262	55,022	124,877	313,029
Total current assets	<u>23,210,034</u>	<u>17,930,022</u>	<u>1,562,132</u>	<u>1,183,740</u>	<u>43,885,928</u>
Noncurrent Assets:					
Projects under construction	19,949,257	101,057	202,183	-	20,252,497
Property, plant and equipment	197,184,852	67,381,773	155,294,008	12,154,878	432,015,511
Accumulated depreciation	(66,455,590)	(46,881,989)	(70,766,314)	(7,275,108)	(191,379,001)
Total noncurrent assets	<u>150,678,519</u>	<u>20,600,841</u>	<u>84,729,877</u>	<u>4,879,770</u>	<u>260,889,007</u>
TOTAL ASSETS	<u>173,888,553</u>	<u>38,530,863</u>	<u>86,292,009</u>	<u>6,063,510</u>	<u>304,774,935</u>
DEFERRED OUTFLOWS OF RESOURCES					
Loss on refundings	<u>404,262</u>	<u>271,126</u>	<u>17,842</u>	<u>-</u>	<u>693,230</u>
LIABILITIES					
Current Liabilities:					
Current maturities of long-term obligations	2,379,565	1,919,216	94,670	-	4,393,451
Current maturities of capital lease obligations	29,027	-	-	-	29,027
Accounts payable	4,652,759	418,027	166,730	63,924	5,301,440
Accrued expenses	413,956	61,768	25,453	84,878	586,055
Accrued interest	4,786,875	246,541	13,140	-	5,046,556
Due to other funds	-	-	387,660	-	387,660
Unearned revenue	716,219	502,057	800,002	6,723	2,025,001
Compensated absences	246,270	77,089	31,039	72,036	426,434
Landfill closure and post-closure costs	-	207,930	-	-	207,930
Other liabilities	7,300	-	43,923	34,130	85,353
Total current liabilities	<u>13,231,971</u>	<u>3,432,628</u>	<u>1,562,617</u>	<u>261,691</u>	<u>18,488,907</u>
Noncurrent Liabilities:					
Compensated absences	79,334	28,974	12,835	35,333	156,476
Bonds and long-term debt	29,138,900	16,081,217	616,769	-	45,836,886
Capital lease obligations	65,112	-	-	-	65,112
Landfill closure and post-closure costs	-	14,894,822	-	-	14,894,822
Total noncurrent liabilities	<u>29,283,346</u>	<u>31,005,013</u>	<u>629,604</u>	<u>35,333</u>	<u>60,953,296</u>
TOTAL LIABILITIES	<u>42,515,317</u>	<u>34,437,641</u>	<u>2,192,221</u>	<u>297,024</u>	<u>79,442,203</u>
DEFERRED INFLOWS OF RESOURCES					
Service concession arrangements	<u>-</u>	<u>-</u>	<u>24,646,171</u>	<u>-</u>	<u>24,646,171</u>
Net Position					
Net investment in capital assets	124,834,425	3,411,524	84,018,440	4,879,770	217,144,159
Restricted - capital projects	5,768,520	811,116	-	-	6,579,636
Unrestricted	1,174,553	141,708	(24,546,981)	886,716	(22,344,004)
TOTAL NET POSITION	<u>\$ 131,777,498</u>	<u>\$ 4,364,348</u>	<u>\$ 59,471,459</u>	<u>\$ 5,766,486</u>	<u>\$ 201,379,791</u>

The accompanying notes are an integral part of this financial statement.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Statement of Revenue, Expenses and Changes in Net Position - Proprietary Funds
For the Year Ended June 30, 2017

	Enterprise Funds				Totals
	Water Quality Fund	Solid Waste Fund	Airport Fund	Non-Major Funds	
OPERATING REVENUE					
Charges for services	\$ 11,150,534	\$ 5,617,487	\$ 2,524,394	\$ 1,197,738	\$ 20,490,153
Miscellaneous	12,173	176,569	6,654	41,606	237,002
TOTAL OPERATING REVENUE	<u>11,162,707</u>	<u>5,794,056</u>	<u>2,531,048</u>	<u>1,239,344</u>	<u>20,727,155</u>
OPERATING EXPENSES					
Salaries and wages	3,993,912	1,373,135	607,183	1,740,023	7,714,253
Fringe benefits	2,445,965	662,296	317,759	775,881	4,201,901
Utilities	903,552	52,974	185,449	96,138	1,238,113
Insurance	130,599	30,657	44,265	39,104	244,625
Repairs and maintenance	374,025	-	78,236	277,001	729,262
Supplies	279,831	101,207	7,731	42,715	431,484
Cost of goods sold	-	-	-	91,249	91,249
Contracted services	218,019	1,749,071	69,347	238,137	2,274,574
Rentals and leases	26,029	1,997	6,495	123,215	157,736
Other operating	1,097,579	317,730	205,838	381,699	2,002,846
Uncollectible accounts	1,617	247	8,283	-	10,147
Controllable assets	32,349	7,438	38,654	11,076	89,517
Depreciation	3,200,742	2,248,015	6,715,253	388,890	12,552,900
TOTAL OPERATING EXPENSES	<u>12,704,219</u>	<u>6,544,767</u>	<u>8,284,493</u>	<u>4,205,128</u>	<u>31,738,607</u>
OPERATING LOSS	<u>(1,541,512)</u>	<u>(750,711)</u>	<u>(5,753,445)</u>	<u>(2,965,784)</u>	<u>(11,011,452)</u>
OTHER INCOME (EXPENSE)					
Interest expense	(1,119,813)	(469,068)	(18,316)	-	(1,607,197)
Interest income	172,376	292	2,462	-	175,130
Loss on disposal of assets	(75,952)	(14,191)	(58,073)	(20,321)	(168,537)
TOTAL OTHER INCOME (EXPENSE)	<u>(1,023,389)</u>	<u>(482,967)</u>	<u>(73,927)</u>	<u>(20,321)</u>	<u>(1,600,604)</u>
LOSS BEFORE OPERATING TRANSFERS AND GRANTS	<u>(2,564,901)</u>	<u>(1,233,678)</u>	<u>(5,827,372)</u>	<u>(2,986,105)</u>	<u>(12,612,056)</u>
OPERATING TRANSFERS	182,770	491,400	64,500	813,980	1,552,650
GRANTS FOR OPERATING	-	12,750	53,796	1,498,149	1,564,695
NET LOSS BEFORE CAPITAL TRANSFERS AND GRANTS	<u>(2,382,131)</u>	<u>(729,528)</u>	<u>(5,709,076)</u>	<u>(673,976)</u>	<u>(9,494,711)</u>
CAPITAL TRANSFERS	-	-	79,000	55,000	134,000
CAPITAL GRANTS AND CONTRIBUTIONS	12,663,069	-	2,688,373	288,133	15,639,575
NET CHANGES IN NET POSITION	<u>10,280,938</u>	<u>(729,528)</u>	<u>(2,941,703)</u>	<u>(330,843)</u>	<u>6,278,864</u>
NET POSITION - BEGINNING OF YEAR	121,496,560	5,093,876	62,413,162	6,097,329	195,100,927
NET POSITION - END OF YEAR	<u>\$ 131,777,498</u>	<u>\$ 4,364,348</u>	<u>\$ 59,471,459</u>	<u>\$ 5,766,486</u>	<u>\$ 201,379,791</u>

The accompanying notes are an integral part of this financial statement.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Statement of Cash Flows – Proprietary Funds
For the Year Ended June 30, 2017

	Enterprise Funds				Total
	Water Quality Fund	Solid Waste Fund	Airport Fund	Non-Major Funds	
Cash Flows from Operating Activities					
Receipts from customers	\$11,430,346	\$ 5,365,815	\$ 1,682,967	\$ 1,260,952	\$ 19,740,080
Payments to suppliers	(599,546)	(2,198,829)	(833,324)	(1,358,767)	(4,990,466)
Payments to employees	(6,430,272)	(2,019,655)	(920,186)	(2,503,992)	(11,874,105)
Net Cash Provided (Used) by Operating Activities	4,400,528	1,147,331	(70,543)	(2,601,807)	2,875,509
Cash Flows from Noncapital Financing Activities					
Operating contributions	182,770	504,150	118,296	2,312,129	3,117,345
Decrease in due to/from other funds	(4,271,953)	(47,032)	(116,928)	-	(4,435,913)
Net Cash Provided (Used) by Noncapital Financing Activities	(4,089,183)	457,118	1,368	2,312,129	(1,318,568)
Cash Flows from Capital and Related Financing Activities					
Interest paid on notes and bond payable	(2,140,196)	(469,783)	(19,631)	-	(2,629,610)
Acquisition and construction of capital assets	(19,701,627)	(540,878)	(2,526,007)	(36,445)	(22,804,957)
Loss on the sale of assets	(75,952)	(14,191)	(58,073)	(20,321)	(168,537)
Contribution for capital acquisitions	12,663,069	-	2,767,373	343,133	15,773,575
Proceeds from/payments on notes and bonds payable	(1,456,050)	(200,288)	(96,949)	-	(1,753,287)
Net Cash Provided (Used) by Capital and Related Financing Activities	(10,710,756)	(1,225,140)	66,713	286,367	(11,582,816)
Cash Flows from Investing Activities					
Interest on investments	172,376	292	2,462	-	175,130
Net change in cash	(10,227,035)	379,601	-	(3,311)	(9,850,745)
Cash, Beginning of Year	25,896,038	16,380,459	100	476,506	42,753,103
Cash, End of Year	\$15,669,003	\$16,760,060	\$ 100	\$ 473,195	\$ 32,902,358
Non-Cash Operating Activities					
Loss on refunding	\$ 404,262	\$ 271,126	\$ 17,842	\$ -	\$ 693,230
Non-Cash Capital and Related Financing Activities					
Capital lease	\$ 55,309	\$ -	\$ -	\$ -	\$ 55,309
Reconciliation of Operating Loss to Net Cash from Operating Activities					
Operating loss	\$(1,541,512)	\$ (750,711)	\$ (5,753,445)	\$ (2,965,784)	\$(11,011,452)
Adjustments to reconcile operating loss to net cash from operating activities:					
Depreciation	3,200,742	2,248,015	6,715,253	388,890	12,552,900
Changes in assets and liabilities:					
Accounts receivable	132,553	36,623	(19,733)	5,926	155,369
Unbilled receivables	223,690	(92,391)	3,977	323	135,599
Due to/from other government entities	-	(326,434)	(32,323)	8,886	(349,871)
Inventories	(16,597)	3,604	(10,406)	(4,058)	(27,457)
Accounts payable and other liabilities	2,480,651	188,098	(178,620)	(60,707)	2,429,422
Accrued expenses	8,913	9,658	844	17,361	36,776
Landfill closure	-	(129,210)	-	-	(129,210)
Unearned revenue	(88,604)	(46,039)	(800,002)	6,473	(928,172)
Compensated absences	692	6,118	3,912	883	11,605
Net Cash Provided (Used) by Operating Activities	\$ 4,400,528	\$ 1,147,331	\$ (70,543)	\$ (2,601,807)	\$ 2,875,509

The accompanying notes are an integral part of this financial statement.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

**Statement of Net Position – Fiduciary Funds
As of June 30, 2017**

	<u>Pension Trust</u>	<u>LOSAP Trust</u>	<u>OPEB Trust</u>	<u>Private Purpose Trust</u>	<u>Agency</u>
ASSETS					
Cash and short-term investments	\$ 2,252,783	\$ 162,633	\$ 1,121,951	\$ 65,091	\$ 3,450,590
Investments, at fair value:					
U.S. Government obligations	11,025,262	953,368	2,240,019	-	-
Corporate bonds and obligations	9,089,257	661,738	1,505,275	-	-
Fixed income securities	9,702,263	915,874	2,285,970	-	-
Corporate stock	29,933,367	2,216,981	4,980,137	-	-
Equity funds	41,840,994	3,487,967	8,043,826	66,765	-
Accounts receivable	154,907	11,873	28,812	-	-
Due from other funds	-	-	-	30,360	-
TOTAL ASSETS	<u>103,998,833</u>	<u>8,410,434</u>	<u>20,205,990</u>	<u>162,216</u>	<u>3,450,590</u>
LIABILITIES					
Accounts payable	-	-	-	-	90,501
Due to student groups	-	-	-	-	3,360,089
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,450,590</u>
NET POSITION					
Held in trust for pension and OPEB	103,998,833	8,410,434	20,205,990	-	-
Held in trust for scholarships	-	-	-	162,216	-
NET POSITION	<u>\$ 103,998,833</u>	<u>\$ 8,410,434</u>	<u>\$ 20,205,990</u>	<u>\$ 162,216</u>	<u>\$ -</u>

The accompanying notes are an integral part of this financial statement.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Statement of Changes in Net Position - Fiduciary Funds
For the Year Ended June 30, 2017

	<u>Pension Trust</u>	<u>LOSAP Trust</u>	<u>OPEB Trust</u>	<u>Private Purpose Trust</u>
ADDITIONS				
Contributions:				
Employer	\$ 7,010,000	\$ 600,000	\$ 1,200,000	\$ -
Plan members	1,955,511	-	-	-
Gifts and contributions	-	-	-	60,200
Receipts of in-kind	7,329,688	299,310	2,337,557	-
Total Contributions	<u>16,295,199</u>	<u>899,310</u>	<u>3,537,557</u>	<u>60,200</u>
Investment Income:				
Realized and unrealized gains	7,380,935	565,251	1,435,396	-
Interest and dividends	1,101,216	87,139	183,708	6,345
Other income	2,359,713	218,923	368,058	-
Total Investment Income	<u>10,841,864</u>	<u>871,313</u>	<u>1,987,162</u>	<u>6,345</u>
TOTAL ADDITIONS	<u>27,137,063</u>	<u>1,770,623</u>	<u>5,524,719</u>	<u>66,545</u>
DEDUCTIONS				
Benefits	8,860,156	518,538	-	-
Scholarship expenses	-	-	-	32,045
Administrative expenses	7,625,383	348,693	2,399,834	-
TOTAL DEDUCTIONS	<u>16,485,539</u>	<u>867,231</u>	<u>2,399,834</u>	<u>32,045</u>
CHANGES IN NET POSITION	10,651,524	903,392	3,124,885	34,500
NET POSITION - BEGINNING OF YEAR	<u>93,347,309</u>	<u>7,507,042</u>	<u>17,081,105</u>	<u>127,716</u>
NET POSITION - END OF YEAR	<u>\$ 103,998,833</u>	<u>\$ 8,410,434</u>	<u>\$ 20,205,990</u>	<u>\$ 162,216</u>

The accompanying notes are an integral part of this financial statement.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Financial Reporting Entity

The primary government is the County Commissioners of Washington County, referred to herein as the County or the County Commissioners. The County is governed by an elected five-member board.

The accompanying financial statements are presented as of June 30, 2017 and for the year then ended, and have been prepared in conformity with accounting principles generally accepted in the United States of America applicable to local governments. The Governmental Accounting Standards Board (GASB) is the standard setting body for establishing governmental accounting and financial reporting principles, which are primarily set forth in the *GASB's Codification of Governmental Accounting and Financial Reporting Standards* (GASB Codification).

Reporting Entity

The accompanying financial statements comply with the provisions of the GASB Standards in that the financial statements include all organizations, activities, functions and component units for which the County (the primary government) is financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing body and either (1) the County's ability to impose its will over the organization, or (2) the potential that the organization will provide a financial benefit to or impose a financial burden on the County.

Based on the foregoing, the County's financial reporting entity includes all funds, agencies, boards and commissions that are part of the primary government, and the component units discussed below.

Blended Component Units - The Washington County Public Golf Corporation (Black Rock Golf Course) is governed by a five-member board appointed by the County Commissioners. Although it is legally separate from the County, the Washington County Public Golf Corporation is reported as if it were part of the primary government because its sole purpose is to operate the golf course which is owned by the County. Black Rock Golf Course is reported as an enterprise fund.

Discretely Presented Component Unit - The component unit column in the government-wide financial statements include the financial data of the County's other component unit, the Board of Education of Washington County (the Board, Board of Education or School System.) The Board of Education is elected by the voters of Washington County. The Board of Education operates the public schools in the County. The Board may not issue debt or levy taxes. The County issues debt and levies taxes to provide capital and operating funds to the Board. The State of Maryland also provides significant capital and operating funds to the Board.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements June 30, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Reporting Entity (continued)

Complete financial statements of the discretely presented individual component unit can be obtained from its administrative office:

Washington County Board of Education
10435 Downsville Pike
Hagerstown, Maryland 21740

Related Organizations - The County Commissioners are also responsible for appointing the members of the boards of various other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. Several of these other organizations are funded by Federal or state governments.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenue, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenue includes: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenue are reported as general revenue.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter is excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as they are both measurable and available. Revenue is considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenue to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, income taxes, other local taxes, licenses, and interest associated with the current fiscal period are all recognized as revenue of the current fiscal period.

The County's pension plan's financial statements are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions to each plan are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan.

The government reports the following major governmental funds:

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

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities in the governmental funds. The Capital Projects Fund accounts for all capital improvements, which are financed by bond issues, government grants, and transfers from the General and Special Revenue Funds. Closed projects are capitalized in the appropriate fund.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements June 30, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

The government reports the following major proprietary funds:

The Water Quality Fund accounts for activities of the County's sewage treatment plants, sewage pumping stations and collection systems, and the water treatment plants and distribution systems.

The Solid Waste Fund is used to account for activities related to the safe disposal of solid waste, to meet all state, Federal, and county regulations and to provide for recycling.

The Airport Fund is used to account for activities at the Hagerstown Regional Airport that serves the air transportation and ancillary needs of the four state region.

Additionally, the government reports the following fiduciary funds:

The County's Pension Trust Fund is used to account for activities related to the Employees' Retirement Plan of Washington County.

The County's Volunteer Length of Service Award Program Trust Fund (LOSAP) is used to account for activities related to the eligible volunteers' retirement, disability, and death benefits.

The Private-Purpose Trust Fund is used to account for the assets donated to the Board of Education to finance memorial scholarships, which are limited to revenue earned.

The Other Postemployment Benefits Trust Fund (OPEB) is used to account for activities related to the other postemployment benefit plan of Washington County.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's water and sewer function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenue reported for the various functions concerned.

Amounts reported as program revenue include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenue rather than as program revenue. Likewise, general revenue includes all taxes.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

(continued)

Proprietary funds distinguish operating revenue and expenses from non-operating items. Operating revenue and expenses generally result from producing and delivering goods and providing services and use of properties in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the enterprise funds are charges to customers for sales and services. The Water Quality Fund also recognizes as operating revenue the portion of connection fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenue and expenses not meeting this definition are reported as non-operating revenue and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, and then unrestricted resources as they are needed.

Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the County to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of \$10,000 or greater for all funds except for the Black Rock Golf Course and Public Transit Funds, which are \$5,000. All assets are recorded at historical cost or estimated historical cost, except for donated capital assets which are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or do not materially extend the life of the asset are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Capital Assets (continued)

Property, plant, equipment and infrastructure assets of the primary government, as well as the component units, are depreciated using the straight line method over the following estimated useful lives:

Land Improvements	15-50 years
Buildings and Improvements	10-40 years
Facilities	20-100 years
Vehicles	5-10 years
Infrastructure	10-100 years
Machinery and Equipment	5-20 years
Office Furniture and Equipment	5-10 years
Treatment Plants	25-100 years
Computer Equipment	5-10 years

Long-Term Obligations

In the government-wide financial statements and proprietary funds financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, and proprietary fund statements of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums and discounts on debt issuances are reported as other financing sources (uses). Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as capital outlay expenditures in the Capital Projects Fund.

Investments

Investments are stated at fair value based on quoted market values. Under the terms of repurchase agreements, the excess cash from checking accounts is invested in short-term investments. All deposits are insured by FDIC or a surety bond. Short-term investments in U.S. Treasury and agency obligations that have remaining maturities of 90 days or less, provided that the fair value of those investments is not significantly affected by impairment, are reported at amortized cost, which approximates market value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Investments that do not have an established market are reported at estimated fair value.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investments (continued)

Retirement plan investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Investments that do not have an established market are reported at estimated fair value.

Inventories

Inventories of the General Fund, Special Revenue Funds and Enterprise Funds consist of expendable supplies held for consumption and items held for sale. These items are priced at cost using the first-in, first-out method, or average costing.

Employee Benefit Programs

The County's benefit program provides substantially all employees with group hospitalization, life insurance, disability income protection, and retirement plans. The cost of the retirement plans is accounted for in the General and Special Revenue Funds and in the Enterprise Funds of the County.

There are two employee retirement plans for County employees. The County plans cover all full-time employees other than those employed prior to July 1, 1972, who elected to retain membership in the Maryland State Retirement System. The Board of Education Retirement Plan is the Maryland State Retirement System. The assets of the County plans are held by a trustee.

Retirement plan costs for members of the County Retirement Plan are determined annually on an actuarial basis. Pension costs charged to expense equal the annual required contributions, calculated in accordance with GASB Statement No. 27. The County follows the practice of funding pension costs accrued.

Taxes and County Services

The County and its separate funds do not pay Federal, state or local taxes except social security taxes. Except for certain limited reimbursements of administrative expenses and employee benefits, the General Fund is not reimbursed by the other funds for general staff services.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Real Estate and Personal Property Taxes

The County's property tax is levied each July 1st, at rates enacted by the Board of County Commissioners based on the total assessed value as determined by the Maryland State Department of Assessments and Taxation. The rates of levy cannot exceed the constant yield tax rate furnished by the Maryland State Department of Assessments and Taxation without public notice and only after public hearings. A reassessment of all property is required to be completed every three years.

Property taxes are levied as of July 1st, and a discount of one-half percent is granted for property taxes paid by July 31st. Taxpayers also have the options of paying in full without interest by September 30th, or paying their tax bills semi-annually. Taxpayers electing the semi-annual method can pay the first installment without interest by September 30th. Beginning October 1st, interest is charged. The second semi-annual payment, including a service charge, is due by December 31st. Interest accrues at one percent monthly for delinquent property taxes.

Maryland law provides that unpaid real estate property taxes shall be a lien on the real property from the date the taxes become payable. If real estate property taxes remain unpaid, the collector shall sell the real properties at tax sale no later than two years from the date taxes are in arrears. The County estate tax sale is held annually on the first Tuesday in the month of June.

Rate of County Taxes:

Income tax	2.8% of Maryland taxable income (2016 and 2017 calendar years)
Recordation tax	\$3.80 per \$500
Trailer park	15% of gross rentals
Property taxes	\$0.948 per \$100 of assessable base

Cash Flows

For the purposes of the Statement of Cash Flows, the proprietary funds have defined cash equivalents as all highly liquid deposits and other investment instruments that have a maturity of three months or less.

Concentrations of Credit Risk

The County's receivables consist of amounts due from County residents for property and other taxes, utilities, and miscellaneous services fees and amounts due from the Federal and state governments for grants and shared taxes. The Water Quality department provides sewage and water services for residential, commercial, and other entities in the Washington County, Maryland region. The department extends credit to its customers for sewer and water service charges.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Net Position and Fund Equity

The difference between fund assets and liabilities is “Net Position” on the government-wide, proprietary fund and fiduciary fund statements and “Fund Balance” on governmental fund statements. Net Position is broken into classified as “Net Investment in Capital Assets,” legally “Restricted” for a specific purpose or “Unrestricted” and available for appropriation for general purposes.

In the governmental fund financial statements, nonspendable and restricted fund balances represent amounts that are legally restricted by outside parties for use for a specific purpose or are otherwise not available for appropriation. Committed fund balance represents amounts that are reserved for a particular purpose by the County Commissioners of Washington County, and would require action by the Board to release the fund balance from its commitment. Assigned fund balance represents tentative management plans that are subject to change.

Implementation of New Accounting Principles

The GASB has also issued Statement No. 74 entitled, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*; GASB Statement No. 75, entitled, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*; GASB Statement No. 77; entitled, *Tax Abatement Disclosures*; GASB Statement No. 80, entitled, *Blending Requirements for Certain Component Units*; GASB Statement No. 82, entitled, *Pension Issues*; GASB Statement No. 83, entitled, *Certain Asset Retirement Obligations*; GASB Statement No. 84, entitled, *Fiduciary Activities*; GASB Statement No. 85, entitled, *Omnibus 2017*; GASB Statement No. 86, entitled, *Certain Debt Extinguishment Issues*; GASB Statement No. 87, entitled, *Leases* which will require adoption in the future, if applicable. These statements may or will have a material effect on the County’s financial statements once implemented. The County will be analyzing the effects of these pronouncements and plans to adopt them as applicable by their effective date. GASB statement No. 75 will have a material effect on the County’s financial statements and will result in an approximate adjustment of \$5.9 million.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

The County's budget process is key to its long-range strategic plan. With the adoption phase ending in May, the entire budget process encompasses nine months in preparation time. Financial forecasts, economic trends, policy reviews, and citizen input are all part of this process and result in the development of the operating and capital budgets for the year. The following describes the budget process and procedures established by the County. Budgets are adopted using the same basis of accounting as that used for reporting purposes.

Financial Capacity and Analysis Phase

The County develops statistical analysis of major revenue sources through various resources available. The County prepares and annually updates a long-range (10 years) financial forecasting system which includes projections of revenue, expenditures, future costs, financing of capital improvements that are included in the Capital Improvement Budgets, Cost of Service Plans and the Operating Budget.

Revenue estimates are monitored to identify any potential trends, which would significantly impact the various revenue sources. The County reviews current construction trends, the number of building permits, mortgages rates, and other economic data that can impact revenue collections.

The County uses other financial modeling techniques that impact the long-term operations and rates for the Water Quality and Solid Waste Funds.

The County annually updates its financial ratio trends. Most of the financial trends include peer group median and historical data. Trend indicators are tracked for specific elements of the County's fiscal policies for evaluation.

Debt capacity is evaluated on an annual basis prior to the adoption of the Capital Improvement Budget. The County examines statistical measures and compares them to other counties, rating agency standards, and Washington County's historical measures to determine debt affordability.

The economic and financial trend analysis is an integral part of the County's decision-making process that includes short and long-term forecasts. The County's current financial condition as well as future financial capacity, long-range plans, and future goals and visions are evaluated. During this phase forecasting assumptions, policy and reserve reviews, compensation adjustments, and inflation assumptions are made.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (continued)

Budgetary Information (continued)

Budget Development Start

The development of the budget starts with the on-line release of operational budgets and ten year capital improvement budget. The information distributed includes instructions on completing the budgets, due dates, and updated information on budgetary numbers, personnel positions, goals, and other pertinent information.

Budget Development Phase

Capital Improvement budget development begins in the winter after the development of the debt capacity and financial trend and economic trend analysis. The Capital Improvement Program (CIP) provides a comprehensive approach to planning and impacts all facets of County operations. The County Administrator, the Chief Financial Officer, the Planning Director, and the Director of Public Works comprise the Capital Improvements Program Committee (CIP Committee). From the time the CIP's initial annual review begins in October through its adoption in May of each fiscal year, there is constant interaction between departments, the CIP Committee, and the elected officials. This effort is characterized by cooperation and reflects a common goal of ensuring that the CIP meets the objectives of the County and remains affordable and achievable.

The CIP is reviewed in conjunction with the annual debt affordability analysis with revenue projections inclusive of rate analysis, in order to determine funding availability. A financial analysis of funding sources and project costs is conducted for all proposed capital improvement projects.

It is the CIP Committee's responsibility to review all requests that County departments and agencies submit. All projects are ranked based on established criteria for priority ranking. Considering current and future needs as developed in the ten-year capital plan, and available funding sources and the results of the priority ranking process, the CIP Committee determines which capital projects best meet established criteria for the current fiscal year Capital Improvement budget and the nine-year forecast. Operating impacts of current and proposed capital projects are also taken into consideration by staff when developing their Capital Improvement budget.

Operating budgets represent existing service levels and two years of prior historical information. Departments and agencies request funding for the upcoming fiscal year. Any increases in program and services require justification, as do all capital outlay requests. These requests are summarized with projected funding shortfalls or overruns calculated.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (continued)

Budgetary Information (continued)

Review and Modification Phase

The County Administrator presents the Operating and Capital Improvement budgets to the County Commissioners. Preliminary recommendations are reviewed to ensure that preliminary budgets address the County's goals and fiscal management policies. The County Administrator and the Chief Financial Officer work with the Commissioners on the proposed budget documents for adoption.

Adoption Phase

Proposed budgets are voted on by the County Commissioners to take to a public hearing to communicate to the general public for all operating and capital funds. The public hearing is advertised in the local newspaper and on the County web site. A presentation and handouts are prepared for the public.

Public hearings are held on the proposed budgets and the current tax levy. Local law requires a balanced budget to be adopted by July 1.

Start Up

Department Managers are responsible for their budgets throughout the fiscal year. Expenditure percentages are calculated and compared to the budget. Corrective action, if necessary, is taken if serious negative trends exist. Management and the County Commissioners have real-time budgeting reports available on-line as well as updates on major events and/or issues.

Balanced Budget

Under County code, the County Commissioners' annual budget shall have a figure for the total of all appropriations and a figure for the total of all revenue available to pay the appropriations. The figure for total appropriations may not exceed the figure for total estimated revenue.

Costing of Services

In addition to accrual basis budgeting, several enterprise funds utilize a cost of service approach. Cost of service is a method of accounting, which identifies both the cost of the program and the portion of the cost that will be recovered through fees and charges. By using this financial technique, the County is able to assess the true cost of providing a service. Currently, water, sewer, and solid waste services use this approach to determine cost and rates.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (continued)

Budgetary Information (continued)

Amendment to the Budget

The County's operating budgets are adopted at the program and service level and the Capital Improvement budget is adopted at the project level. Transfers between programs or projects in excess of \$25,000 require County Commissioner's approval.

The Chief Financial Officer reviews the project status and revenue before any issuance of debt. Any modifications to a project and/or the total debt to be issued based upon this review is required to be approved by the County Commissioners either for an increase or decrease in total borrowing amount or for a change in the total borrowing source.

3. CASH AND SHORT-TERM INVESTMENTS

Primary Government

The County maintains a cash and investment pool that is available for use by all funds, and is displayed on the Statement of Net Position as "cash and short-term investments."

Statutes authorize the County to invest in United States government bonds, obligations of the Federal government or agencies, savings accounts in Maryland banks, repurchase agreements and the Maryland Local Government Investment Pool.

Deposits

As of June 30, 2017, the carrying amount of the County's deposits was \$39,115,119 and the bank balances were \$40,326,496. All deposits are carried at cost plus accrued interest. There were no significant violations of the collateralization requirements during the year ended June 30, 2017. The County's deposit policy specifies that all deposits must be entirely covered by Federal depository insurance, deposit surety bond, or by collateral in the form of pledged securities, according to state statute. In order to anticipate market changes and provide a level of security for all funds, the collateralization level is required to be at least 102% of market value of principal and accrued interest.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned. The County does not have a deposit policy for custodial credit risk. As of June 30, 2017, the County's bank balance of \$40,326,496 was not exposed to custodial credit risk as \$250,000 of interest bearing accounts and \$250,000 of noninterest bearing accounts are insured by FDIC, \$15,000,000 is covered by a short term line of credit, and the remainder is collateralized through the Bank of New York Mellon.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements June 30, 2017

3. CASH AND SHORT-TERM INVESTMENTS (continued)

Primary Government (continued)

Investments

As of June 30, 2017, the County had the following investments and maturities.

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	More than 10
Investments held in County's name:					
U.S. government obligations, municipal and corporate bonds	\$ 101,226,028	\$ 91,240,828	\$ 9,985,200	\$ -	\$ -
Certificates of Deposit	457,725	-	457,725	-	-
Total investments held in County's name	101,683,753	91,240,828	10,442,925	-	-
Investments held by trustee of					
Pension plan:					
U.S. government obligations, municipal and corporate bonds	20,114,519	19,686,363	-	-	428,156
Fixed income securities	9,702,263	5,841,710	-	-	3,860,553
Corporate stocks	29,933,367	26,523,984	-	-	3,409,383
Equity funds	41,840,994	34,385,579	-	-	7,455,415
Money market funds	2,252,783	2,252,783	-	-	-
Interest and dividends receivable	154,907	141,346	-	-	13,561
Total Investments held by trustee of pension plan	103,998,833	88,831,765	-	-	15,167,068
Investments held by trustee of					
LOSAP plan:					
U.S. government obligations and corporate bonds	1,615,106	1,615,106	-	-	-
Corporate stocks	2,216,981	2,216,981	-	-	-
Fixed income funds	915,874	915,874	-	-	-
Equity funds	3,487,967	3,487,967	-	-	-
Money market funds	162,633	162,633	-	-	-
Interest and dividends receivable	11,873	11,873	-	-	-
Total Investments held by trustee of LOSAP plan	8,410,434	8,410,434	-	-	-
Investments held by trustee of					
OPEB plan:					
U.S. government obligations and corporate bonds	3,745,294	3,745,294	-	-	-
Corporate stocks	4,980,137	4,980,137	-	-	-
Fixed income funds	2,285,970	2,285,970	-	-	-
Equity funds	8,043,826	8,043,826	-	-	-
Money market funds	1,121,951	1,121,951	-	-	-
Interest and dividends receivable	28,812	28,812	-	-	-
Total Investments held by trustee of OPEB plan	20,205,990	20,205,990	-	-	-
Total investments	\$ 234,299,010	\$ 208,689,017	\$ 10,442,925	\$ -	\$ 15,167,068

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the County's investments are valued using quoted market prices (level 1 inputs).

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

3. CASH AND SHORT-TERM INVESTMENTS (continued)

Primary Government (continued)

Investments (continued)

Interest Rate Risk: As a means of limiting its exposure to fair value losses arising from interest rates, the County's investment policy specifies that funds shall be invested at all times in keeping with the daily and seasonal pattern of the County's cash balances, as well as any other special factors or needs, in order to assure the availability of funds on a timely and liquid basis. Cash flow projections will be monitored and updated on an ongoing basis by the Budget and Finance Department and communicated regularly to the County Administrator. On a periodic basis, the County will determine, based on cash flow projections, what the appropriate average weighted maturity of the portfolio should be.

Unless matched to a specific cash flow, the County will not invest in securities maturing more than three years from the date of purchase. Reserve funds may be invested in securities exceeding three years if the maturities of such instruments precede or coincide with the expected needs for funds and only with the prior approval of the Budget and Finance Department.

The County's Pension Plan Investment Policy states that the assets are to be managed for total return, defined as dividend and interest income plus or minus capital gains and losses. Investments shall be diversified so as to minimize the risk of unacceptable losses. The portfolio is looked at as a whole rather than as individual securities. Investing for long term (preferably longer than 10 years) becomes critical to investment success because it allows the long-term characteristics of the asset classes to surface.

The table below summarizes the target asset class weighting, along with the allowable ranges for each class.

<u>Investment Type</u>	<u>Range</u>	<u>Target</u>
Equities:		
Large-Cap U.S. Stocks	25-45%	35%
Small-Cap U.S. Stocks	0-15%	10%
International Stocks	5-20%	15%
REITS	0-10%	5%
Fixed Income:		
High Yield Bonds	0-15%	10%
Investment Grade Bonds	5-30%	23%
Money Market	0-10%	2%

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

3. CASH AND SHORT-TERM INVESTMENTS (continued)

Primary Government (continued)

Investments (continued)

Credit Risk: It is the County's investment policy to only invest in U.S. Government Treasury obligations, agencies, and sponsored instrumentalities. Also the County's investment policy allows for investments in banks located in the State of Maryland (Certificates of Deposit) with the exception of Bankers Acceptances. Commercial banks must have a short-term rating of at least investment grade from the appropriate bank rating agencies. Bankers' Acceptances from domestic banks, which also include United States affiliates of large international banks, must have a rating of A1 from Standards and Poor's Corporation and P1 from Moody's Investor Services. As of June 30, 2017, the County's investments were 100% in U.S. Treasury and Agency obligations and certificates of deposit.

The County's Pension Plan Investment Policy allows for investing in the following investment types. Also, below is the benchmark used for rating each of the assets.

<u>Investment Type</u>	<u>Evaluation Benchmark</u>
Equities:	
Large-Cap U.S. Stocks	S&P 500
Small-Cap U.S. Stocks	Russell 2000
International Stocks	MSCI ACWI
REITS	NAREIT Equity
Fixed Income:	
High Yield Bonds	Barclays High Yield Credit Bond Index
Investment Grade Bonds	Barclays Aggregate Bond Index
Money Market	Citigroup 90 Day T-Bill Index

Custodial Credit Risk: For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of June 30, 2017, none of the County's investments are exposed to custodial credit risk because they are held in the County's name.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

**Notes to the Financial Statements
June 30, 2017**

3. CASH AND SHORT-TERM INVESTMENTS (continued)

Board of Education

Cash

Credit Risk: Maryland State Law prescribes that local government units, such as the School System, must deposit its cash in banks transacting business in the State of Maryland, and that such banks must secure any deposits in excess of Federal Deposit Insurance Corporation (FDIC) insurance levels with collateral whose market value is at least equal to the deposits. Any cash deposit exceeding the FDIC insurance level will require collateralization. Beginning January 1, 2013, FDIC coverage limits are applied to total noninterest-bearing accounts separately from interest-bearing accounts. Additionally, a compensating balance agreement exists with the Board’s primary financial institution. This non-interest bearing deposit is maintained in lieu of cash payments for standard bank services. The required average balance totaled \$250,000 at June 30, 2017.

Compliance is summarized as follows:

<u>June 30, 2017</u>	<u>Governmental Activities</u>	<u>Business Type Activities</u>	<u>Fiduciary Responsibilities</u>	<u>Total</u>
Carrying amount of cash deposits	\$ 16,484,893	\$ 129,209	\$ 3,515,681	\$ 20,129,783
Bank balance of cash deposits	17,717,251	128,759	3,541,663	21,387,673
Amount covered by FDIC	249,183	94,294	3,436,136	3,779,613
Amount collateralized with securities held by an agent of the pledging financial institution in the School system’s name	17,468,068	34,465	105,527	17,608,060

Investments

Credit Risk: Maryland statutes authorize the School System to invest in obligations of the United States government or agency obligations.

Interest Rate and Custodial Risk: Investments are made in Federal government securities primarily through repurchase agreements without risk of loss due to market conditions. The Board’s investments, which include uninsured and unregistered investments, are held by a bank’s trust department or agent in the School System’s name. The Board’s policy is generally to require delivery of the underlying collateral to a third party custodian.

Foreign Currency Risk: Maryland law does not permit the School System to have or hold any type of international investment vehicle.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

**Notes to the Financial Statements
June 30, 2017**

3. CASH AND SHORT-TERM INVESTMENTS (continued)

Board of Education (continued)

Market Risk: The School System’s investments are exposed to various risks, such as interest rate, market, currency, and credit risks. Due to the level of risk associated with certain investments and the level of uncertainty related to changes in the value of investments, it is at least reasonably possible that changes in risks in the near term would materially affect investment assets reported in the financial statements. Agency bonds such as the Federal Farm Credit bank, Federal National Mortgage Association, and the Federal Home Loan Bank are issued by the Government Sponsored Enterprises (GSEs) and are not backed by the full faith and credit of the United States Government.

As of June 30, 2017, the School System had the following investments and maturities:

<u>June 30, 2017</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Fiduciary Responsibilities</u>	<u>Total</u>
Federal Farm Credit Bank – 1.100% matures October 15, 2018	\$ 5,499,373	\$ -	\$ -	\$ 5,499,373
Federal National Mortgage Association - 1.000% matures January 25, 2018	4,006,572	-	-	4,006,572
Federal National Mortgage Association - 1.250% matures January 30, 2019	4,000,000	-	-	4,000,000
Federal National Mortgage Association - 1.125% matures June 28, 2019	3,500,219	-	-	3,500,219
Federal Home Loan Bank - 1.370% matures October 24, 2019	442,285	-	-	442,285
Federal Home Loan Bank - 1.390% matures December 26, 2019	1,000,154	-	-	1,000,154
Income Fund of America	-	-	66,765	66,765
	<u>\$ 18,448,603</u>	<u>\$ -</u>	<u>\$ 66,765</u>	<u>\$ 18,515,368</u>

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>			
	<u>June 30, 2017</u>	<u>Less than 1</u>	<u>1-5</u>	<u>6-10</u>	<u>More than 10</u>
U.S. Agencies	\$ 18,448,603	\$ -	\$ 18,448,603	\$ -	\$ -
Income Fund	66,765	66,765	-	-	-
	<u>\$ 18,515,368</u>	<u>\$ 66,765</u>	<u>\$ 18,448,603</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements
June 30, 2017

4. RECEIVABLES

Receivables as of year-end for the government’s funds, including the applicable allowances for uncollectible accounts are as follows:

	Governmental Activities			
	General	Capital Projects	Non-Major	Total
Receivables:				
Taxes receivable	\$ 494,206	\$ -	\$ -	\$ 494,206
Accounts receivable	427,736	316,833	624,290	1,368,859
Gross receivables	921,942	316,833	624,290	1,863,065
Less: allowance for uncollectibles	(150,781)	-	-	(150,781)
Net Total Receivables	\$ 771,161	\$ 316,833	\$ 624,290	\$ 1,712,284

	Business-type Activities				
	Water Quality	Solid Waste	Airport	Non-Major	Total
Accounts receivable	\$ 1,229,451	\$ 224,237	\$ 67,534	\$ 11,557	\$ 1,532,779
Less: allowance for uncollectibles	(14,625)	(67,325)	(8,788)	(500)	(91,238)
Net Total Receivables	\$ 1,214,826	\$ 156,912	\$ 58,746	\$ 11,057	\$ 1,441,541

Governmental funds report unavailable revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also record unearned revenue in connection with resources that have been received, but not yet earned. As of the end of the current fiscal year unearned revenue for delinquent property taxes receivable reported in the General Fund was \$213,578. Receivables do not include various taxes collected by the State of Maryland on behalf of the County, including income taxes. These amounts are included in Due From Other Governmental Agencies.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements
June 30, 2017

5. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2017, was as follows:

Primary Government

	Balance June 30, 2016	Additions	Retirements	Balance June 30, 2017
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 85,157,577	\$ 4,238,691	\$ (285,000)	\$ 89,111,268
Capital assets, being depreciated:				
Land improvements	14,053,712	541,574	(510,817)	14,084,469
Building and improvements	98,026,298	6,758,319	(202,364)	104,582,253
Vehicles	15,383,668	1,731,303	(1,599,603)	15,515,368
Infrastructure	1,160,152,737	10,157,467	-	1,170,310,204
Machinery and equipment	9,361,977	3,251,178	(2,398,178)	10,214,977
Office furniture and equipment	5,563,259	-	(4,552,939)	1,010,320
Computer equipment	35,367,800	2,091,491	(3,146,704)	34,312,587
Total capital assets, being depreciated	<u>1,337,909,451</u>	<u>24,531,332</u>	<u>(12,410,605)</u>	<u>1,350,030,178</u>
Total Capital Assets	<u>1,423,067,028</u>	<u>28,770,023</u>	<u>(12,695,605)</u>	<u>1,439,141,446</u>
Accumulated depreciation for:				
Land improvements	(5,873,298)	(499,761)	427,134	(5,945,925)
Building and improvements	(31,674,212)	(2,788,278)	189,080	(34,273,410)
Vehicles	(11,151,658)	(1,200,336)	1,581,746	(10,770,248)
Infrastructure	(921,194,699)	(9,537,565)	-	(930,732,264)
Machinery and equipment	(6,884,235)	(405,293)	1,727,270	(5,562,258)
Office furniture and equipment	(5,413,633)	(18,124)	4,530,180	(901,577)
Computer equipment	(22,421,047)	(3,469,843)	3,122,097	(22,768,793)
Total accumulated depreciation	<u>(1,004,612,782)</u>	<u>(17,919,200)</u>	<u>11,577,507</u>	<u>(1,010,954,475)</u>
Governmental Activities Capital Assets, Net	<u>\$ 418,454,246</u>	<u>\$ 10,850,823</u>	<u>\$ (1,118,098)</u>	<u>\$ 428,186,971</u>
Projects Under Construction	<u>\$ 17,029,761</u>	<u>\$ 19,284,017</u>	<u>\$ (26,879,561)</u>	<u>\$ 9,434,217</u>

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements June 30, 2017

5. CAPITAL ASSETS (continued)

Primary Government (continued)

	<u>Balance</u> <u>June 30, 2016</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30, 2017</u>
Business-type Activities:				
Capital assets, not being depreciated:				
Land	\$ 12,052,287	\$ 138,674	\$ -	\$ 12,190,961
Capital assets, being depreciated:				
Land improvements	143,072,332	2,915,316	(174,876)	145,812,772
Building and improvements	63,377,964	332,335	(194,054)	63,516,245
Facilities	118,061,035	1,020,943	(59,969)	119,022,009
Vehicles	8,179,419	283,852	(177,913)	8,285,358
Machinery and equipment	12,530,341	302,226	(822,743)	12,009,824
Office furniture and equipment	323,205	-	(34,771)	288,434
Computer equipment	2,529,187	45,088	(147,582)	2,426,693
Treatment plants	67,263,609	1,337,776	(138,170)	68,463,215
Total capital assets, being depreciated	<u>415,337,092</u>	<u>6,237,536</u>	<u>(1,750,078)</u>	<u>419,824,550</u>
Total Capital Assets	<u>427,389,379</u>	<u>6,376,210</u>	<u>(1,750,078)</u>	<u>432,015,511</u>
Accumulated depreciation for:				
Land improvements	(86,328,941)	(7,137,720)	171,782	(93,294,879)
Building and improvements	(19,011,223)	(1,630,337)	136,674	(20,504,886)
Facilities	(32,805,435)	(1,550,382)	35,189	(34,320,628)
Vehicles	(6,575,787)	(376,968)	175,222	(6,777,533)
Machinery and equipment	(9,374,319)	(625,600)	783,724	(9,216,195)
Office furniture and equipment	(323,206)	-	34,771	(288,435)
Computer equipment	(2,355,714)	(79,910)	147,582	(2,288,042)
Treatment plants	(23,468,281)	(1,312,529)	92,407	(24,688,403)
Total accumulated depreciation	<u>(180,242,906)</u>	<u>(12,713,446)</u>	<u>1,577,351</u>	<u>(191,379,001)</u>
Business-type Activities Capital Assets, Net	<u>\$ 247,146,473</u>	<u>\$ (6,337,236)</u>	<u>\$ (172,727)</u>	<u>\$ 240,636,510</u>
Projects Under Construction	<u>\$ 3,435,168</u>	<u>\$ 22,338,485</u>	<u>\$ (5,521,156)</u>	<u>\$ 20,252,497</u>

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements June 30, 2017

5. CAPITAL ASSETS (continued)

Primary Government (continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:

General Government	\$ 12,207,866
Public Safety	4,708,175
Park, recreation and culture	320,767
Conservation of Natural Resources	7,163
Highways and streets	<u>631,992</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 17,875,963</u>

Business-Type Activities:

Public Transit Fund	\$ 226,694
Airport Fund	6,715,253
Golf Course Fund	162,196
Water Quality Fund	3,200,742
Solid Waste Fund	<u>2,248,015</u>
Total Depreciation Expense – Business-Type Activities	<u>\$ 12,552,900</u>

Board of Education

	<u>Balance</u> <u>June 30, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2017</u>
Government activities				
Capital assets, not being depreciated:				
Land	\$ 8,692,987	\$ -	\$ (35,180)	\$ 8,657,807
Facilities under construction	<u>18,390,191</u>	<u>107,650</u>	<u>(18,370,191)</u>	<u>127,650</u>
	27,083,178	107,650	(18,405,371)	8,785,457
Capital assets, being depreciated:				
Building and improvements	320,780,827	28,450,574	(2,398,232)	346,833,169
Furniture and equipment	47,168,849	4,089,793	(2,283,790)	48,974,852
Equipment under capital leases	<u>13,867,835</u>	<u>-</u>	<u>(8,324,000)</u>	<u>5,543,835</u>
	381,817,511	32,540,367	(13,006,022)	401,351,856
Accumulated depreciation:				
Building and improvements	(137,270,666)	(7,485,383)	2,117,571	(142,638,478)
Furniture and equipment	(30,288,110)	(3,244,046)	771,664	(32,760,492)
Buildings and equipment under capital lease	<u>(1,757,142)</u>	<u>(1,342,303)</u>	<u>1,439,358</u>	<u>(1,660,087)</u>
	(169,315,918)	(12,071,732)	4,328,593	(177,059,057)
Governmental activities capital assets, net	<u>\$ 239,584,771</u>	<u>\$ 20,576,285</u>	<u>\$ (27,082,800)</u>	<u>\$ 233,078,256</u>

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

**Notes to the Financial Statements
June 30, 2017**

5. CAPITAL ASSETS (continued)

Board of Education (continued)

	<u>Balance June 30, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2017</u>
Business-type activities				
Capital assets, being depreciated:				
Furniture and equipment	\$ 5,064,260	\$ 376,204	\$ (221,782)	\$ 5,218,682
Accumulated depreciation				
Furniture and equipment	(3,535,112)	(254,318)	215,591	(3,573,839)
Business-type activities capital assets, net	<u>\$ 1,529,148</u>	<u>\$ 121,886</u>	<u>\$ (6,191)</u>	<u>\$ 1,644,843</u>

Depreciation expense was charged to the functions/programs of the Board as follows:

Governmental activities:	
Other instructional costs	\$ 2,719,886
Student transportation services	1,374,812
Operation of plant	207,980
Depreciation - unallocated	7,769,054
Total governmental activities depreciation expense	<u>\$ 12,071,732</u>
Business-type activities:	
Food services	<u>\$ 254,318</u>

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

**Notes to the Financial Statements
June 30, 2017**

6. INTERFUND RECEIVABLES AND PAYABLES

Outstanding balances between funds are reported as “due to/from other funds” and are the result of the County’s central cash management and disbursement system. Other activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are also referred to in the fund statements as “due to/from other funds.”

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Capital Projects	General Fund	\$ 63,558,200
	HEPMPO	129,340
	Airport	387,660
Solid Waste Fund	General Fund	<u>326,434</u>
Total		<u>\$ 64,401,634</u>

All interfund receivables and payables are without interest.

7. INTERFUND TRANSACTIONS

During the course of normal operations, the County has numerous transactions between funds. Usually these transfers are undertaken to enable the receiving funds to provide services that the government has determined to be in the best interest of the County.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

**Notes to the Financial Statements
June 30, 2017**

7. INTERFUND TRANSACTIONS (continued)

Transfers are reported as “Other Financing Sources (Uses)” in the governmental funds and as “Operating Transfers” or “Capital Transfers” in the enterprise funds. A summary of transfers follows:

<u>Fund</u>	<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>	<u>Capital Transfers In</u>	<u>Capital Transfers Out</u>
General Fund:				
Capital Projects	\$ -	\$ -	\$ 22,000	\$ 9,340,000
Solid Waste	-	491,400	-	-
Public Transit	-	484,470	-	-
Water Quality	-	182,770	-	-
Community Grants Management	-	266,160	-	-
Agricultural Education Center	-	173,740	-	-
Golf Course	-	346,950	-	-
HEPMPO	-	7,290	-	-
Land Preservation	-	121,765	-	-
Airport	-	14,500	-	-
Capital Projects Fund:				
General Fund	-	-	9,206,000	22,000
Airport Fund	-	-	-	-
Hotel Rental Fund	-	-	-	-
Golf Course	-	-	-	-
Land Preservation	-	-	-	400,000
Solid Waste:				
General Fund	491,400	-	-	-
Public Transit:				
General Fund	484,470	-	55,000	-
HEPMPO	-	17,440	-	-
Water Quality:				
General Fund	182,770	-	-	-
Airport:				
General Fund	14,500	-	79,000	-
Hotel Rental	50,000	-	-	-
Golf Course:				
General Fund	346,950	-	-	-
Community Grant Management Fund:				
General Fund	266,160	-	-	-
Agricultural Education Center:				
General Fund	173,740	-	-	-
HEPMPO:				
General Fund	7,290	-	-	-
Public Transit Fund	17,440	-	-	-
Hotel Rental:				
Airport	-	50,000	-	-
Cascade Town Centre	323,198	-	-	-
Land Preservation:				
General Fund	121,765	-	-	-
Capital Projects Fund	-	-	400,000	-
Cascade Town Centre:				
Hotel Rental	-	323,198	-	-
Total	<u>\$ 2,479,683</u>	<u>\$ 2,479,683</u>	<u>\$ 9,762,000</u>	<u>\$ 9,762,000</u>

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements June 30, 2017

8. LONG-TERM DEBT AND CAPITAL LEASE OBLIGATIONS

Primary Government

The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities. General obligation bonds are direct obligations and pledge the full faith and credit of the County. These bonds generally are issued as 20-year serial bonds with different amounts of principal maturing each year. General obligation bonds and capital lease obligations currently outstanding are as follows:

	Interest Rate	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities						
Bonds payable:						
General obligation bonds	2.0-5.5%	\$ 134,897,775	\$ 12,000,000	\$ 9,875,931	\$ 137,021,844	\$ 9,553,710
Unamortized bond premium		7,538,834	656,522	942,348	7,253,008	-
Total bonds payable		<u>142,436,609</u>	<u>12,656,522</u>	<u>10,818,279</u>	<u>144,274,852</u>	<u>9,553,710</u>
Other loans payable						
Maryland Water Quality loans	1.0%	4,597,503	-	294,806	4,302,697	480,204
Total bonds and loans payable		147,034,112	12,656,522	11,113,085	148,577,549	10,033,914
Agricultural Land Preservation	3.0%	146,006	1,486,788	294,685	1,338,109	148,679
Capital lease obligations	2.1%	32,463	1,036,682	233,364	835,781	206,721
Net pension liability		<u>66,182,236</u>	<u>43,305,352</u>	<u>-</u>	<u>109,487,588</u>	<u>-</u>
Governmental Activity						
Long-term Liabilities		<u>213,394,817</u>	<u>58,485,344</u>	<u>11,641,134</u>	<u>260,239,027</u>	<u>10,389,314</u>
Business-type Activities						
Bonds payable:						
General obligation bonds	2.0-5.9%	\$ 37,817,103	\$ 1,780,000	\$ 2,610,862	\$ 36,986,241	\$ 2,887,884
Unamortized bond premium		1,790,407	97,384	177,016	1,710,775	-
Unamortized bond discount		(6,579)	-	(2,714)	(3,865)	-
Total bonds payable		<u>39,600,931</u>	<u>1,877,384</u>	<u>2,785,164</u>	<u>38,693,151</u>	<u>2,887,884</u>
Other loans payable:						
Maryland Water Quality loans	0.40-1.7%	12,534,512	-	997,326	11,537,186	1,505,567
Total bonds and loans payable		52,135,443	1,877,384	3,782,490	50,230,337	4,393,451
Capital lease obligations	4.90%	38,830	85,955	30,646	94,139	29,027
Business-type Activity						
Long-term Liabilities		<u>52,174,273</u>	<u>1,963,339</u>	<u>3,813,136</u>	<u>50,324,476</u>	<u>4,422,478</u>
Total Combined Activities						
Long-term Liabilities						
		<u>\$ 265,569,090</u>	<u>\$ 60,448,683</u>	<u>\$ 15,454,270</u>	<u>\$ 310,563,503</u>	<u>\$ 14,811,792</u>
Board of Education						
	1.95-11.64%	<u>\$ 10,627,045</u>	<u>\$ -</u>	<u>\$ 7,756,121</u>	<u>\$ 2,870,924</u>	<u>\$ 710,845</u>

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements June 30, 2017

8. LONG-TERM DEBT AND CAPITAL LEASE OBLIGATIONS (continued)

Primary Government (continued)

Summary of remaining debt service requirements for the years ended June 30, are as follows:

Year ending June 30	Governmental Activities		Business-type Activities		Combined Activities	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$ 10,033,914	\$ 4,674,537	\$ 4,393,451	\$ 2,880,679	\$ 14,427,365	\$ 7,555,216
2019	9,316,124	4,497,028	4,973,739	2,846,486	14,289,863	7,343,514
2020	9,606,032	4,137,892	4,368,490	2,779,403	13,974,522	6,917,295
2021	10,070,214	3,770,378	3,257,138	1,000,331	13,327,352	4,770,709
2022	9,254,771	3,398,979	3,383,870	912,228	12,638,641	4,311,207
2023-2027	44,859,315	11,911,298	12,931,604	3,258,502	57,790,919	15,169,800
2028-2032	31,392,249	5,292,112	9,963,398	1,494,092	41,355,647	6,786,204
2033-2037	15,964,638	1,224,434	5,129,019	366,808	21,093,657	1,591,242
2038	827,284	13,443	122,718	1,994	950,002	15,437
Total	<u>\$ 141,324,541</u>	<u>\$ 38,920,101</u>	<u>\$ 48,523,427</u>	<u>\$ 15,540,523</u>	<u>\$ 189,847,968</u>	<u>\$ 54,460,624</u>
Less:						
Unamortized discount	-		(3,865)		(3,865)	
Unamortized premium	7,253,008		1,710,775		8,963,783	
	<u>\$ 148,577,549</u>		<u>\$ 50,230,337</u>		<u>\$ 198,807,886</u>	

The County Commissioners have received bonding authority from the State Legislature to issue public facilities bonds for the purpose of financing various capital projects. As of June 30, 2017, the unused authorization was \$24,592,722.

Conduit Debt

From time to time, the County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received in the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. In accordance with governmental accounting standards, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2017, there were Industrial Revenue Bonds outstanding with an aggregate principal amount payable of \$48,813,048.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

**Notes to the Financial Statements
June 30, 2017**

8. LONG-TERM DEBT AND CAPITAL LEASE OBLIGATIONS (continued)

Primary Government (continued)

Agricultural Land Preservation Installments

The County has entered into installment contracts to purchase easements for agricultural land preservation purposes. Under the terms of the installment contracts, the County pays the property owner annual interest and principal payments over the ten year term of the contract. The primary source of revenue for repayment of the indebtedness is a portion of the transfer tax on all transfers of real property in the County. The annual requirements to amortize agricultural preservation installments outstanding as of June 30, 2017, are as follows:

As of June 30,	Principal	Interest	Total Requirement
2018	\$ 148,679	\$ 26,762	\$ 175,441
2019	148,679	23,789	172,468
2020	148,679	20,815	169,494
2021	148,679	17,841	166,520
2022	148,679	14,866	163,545
Thereafter	594,714	29,736	624,450
	<u>\$ 1,338,109</u>	<u>\$ 133,809</u>	<u>\$ 1,471,918</u>

For the year ended June 30, 2017, total principal and interest incurred related to agricultural land preservation installments was \$294,685 and \$4,380, respectively.

Capital Leases

On December 3, 2013, the General Fund entered into a capital lease agreement for equipment. The lease calls for annual lease payments of \$671 through January 19, 2015, and annual lease payments of \$1,077 from February 19, 2015 through January 19, 2019. On May 30, 2017, a capital lease agreement was entered into for equipment. The lease calls for 5 annual lease payments of \$239,333 of which \$221,008 will be from the General Fund and a final lease payment of \$1. Payments commenced May 30, 2017 with the final payment of \$1 on May 30, 2022. The future minimum lease payments under this agreement are as follows:

Year ending June 30,	Amount
2018	\$ 233,933
2019	228,547
2020	221,009
2021	221,009
2022	1
Thereafter	-
Total minimum payments	<u>904,499</u>
Less: amounts representing interest	<u>68,718</u>
Present value of net minimum lease payments	<u>\$ 835,781</u>

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

**Notes to the Financial Statements
June 30, 2017**

8. LONG-TERM DEBT AND CAPITAL LEASE OBLIGATIONS (continued)

Primary Government (continued)

Capital Leases (continued)

On January 14, 2014, the Water Quality Fund entered into a capital lease agreement for equipment. The lease calls for annual lease payments of \$14,250 and expires January 14, 2019. On May 30, 2017, a capital lease agreement was entered into for equipment. The lease calls for 5 annual lease payments of \$239,333 of which \$18,325 will be from the Water Quality Fund and a final lease payment of \$1. Payments commenced May 30, 2017 with the final payment of \$1 on May 30, 2022. The future minimum payments under this agreement are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2018	\$ 32,575
2019	32,575
2020	18,324
2021	18,324
2022	1
Total minimum payments	<u>101,799</u>
Less: amounts representing interest	<u>7,660</u>
Present value of net minimum lease payments	<u><u>\$ 94,139</u></u>

The following is an analysis of the capital assets acquired under capital leases as of June 30, 2017.

	<u>Capitalized Amount</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value 2017</u>
General Fund	\$ 1,608,441	\$ 38,641	\$ 1,569,800
Water Quality	161,955	51,933	110,022
Total	<u>\$ 1,770,396</u>	<u>\$ 90,574</u>	<u>\$ 1,679,822</u>

Board of Education

The Board of Education has various capital lease agreements for certain building data processing and communications equipment. Information for assets acquired from capital leases is not available. The future minimum payments under these agreements are as follows:

<u>Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 710,845	\$ 85,936	\$ 796,781
2019	1,062,366	56,709	1,119,075
2020	1,097,713	20,852	1,118,565
	<u>\$ 2,870,924</u>	<u>\$ 163,497</u>	<u>\$ 3,034,421</u>

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

8. LONG-TERM DEBT AND CAPITAL LEASE OBLIGATIONS (continued)

Advance Refunding

In prior years, the County has partially defeased certain bonds by placing the proceeds of new bonds in an irrevocable trust to provide for certain future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the partially defeased bonds are not included in the County's financial statements. As of June 30, 2017, \$31,100,000 of long-term obligations outstanding are considered defeased.

9. OPERATING LEASE AGREEMENTS

Primary Government

During fiscal year 2004, the County entered into a lease agreement whereby the lessee constructed a building and improvements on land owned at the Airport. The total cost of the building and improvements was capitalized as an asset in the Airport Fund with an estimated useful life of 40 years. As of June 30, 2004, the building and improvements were estimated at \$2,500,000. During the year ended June 30, 2005, a revised cost was obtained reducing the value to \$2,000,000. The \$500,000 adjustment was recorded as a reduction to fixed assets and deferred inflow of resources in the June 30, 2005, financial statements. The terms of the original agreement which began June 30, 2004, allowed the lessee to use the property for a period of 25 years, with no additional payments due. During fiscal year 2006, this lease was amended with lease terms extended to 31 years and additional building and improvements valued at \$1,800,000 were capitalized as an asset in the Airport Fund with an estimated useful life of 40 years. During fiscal year 2009, a second amendment to the lease agreement allowed for additional building and improvements valued at \$400,000 and an extension of the lease through December 31, 2042. The addition was capitalized as an asset in the Airport Fund with an estimated useful life of 40 years. Deferred inflow of resources in the amount of \$2,500,000 was recorded in the Airport Fund at the inception of this lease but was adjusted down to \$2,000,000 during year ended 2005, and was to be recognized as rental income over the original 25 year term of the lease. Since the amendments extending the lease term and the additional capitalization of building and improvements, the remaining deferred inflow of resources of \$3,587,724 as of June 30, 2010, will be amortized over 33 years. The terms of the agreement as amended in fiscal year 2009, allow the lessee to use the property for a period of 33 years. The terms of the lease agreement require that the lessee pay the County annual rent of \$5,250 beginning May 1, 2006, with an annual increase of 4% each May 1st thereafter. The lease also requires that the County credit the lessee \$127,500 for the lessee's incurred costs in excavating the site for the addition. The agreement allows an option for the lessee to continue the lease past the 33 year term at a rental payment equal to the fair market rental value of the leased property at that time.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

9. OPERATING LEASE AGREEMENTS (continued)

Primary Government (continued)

During fiscal year 2006, the County entered into a lease agreement whereby the lessee constructed a building and improvements on land owned at the Airport. The total cost of the building and improvements was \$3,100,000, which was capitalized as an asset in the Airport Fund with an estimated useful life of 40 years on June 30, 2006. The terms of the agreement which began June 30, 2006, allow the lessee to use the property for a period of 39 years (primary terms). The terms of the lease agreement require that the lessee pay the County annual rent of \$5,200 during the primary terms of the lease with an annual increase of 3% each year. The agreement allows an option for the lessee to continue the lease past the 39 year term at a rental payment equal to the fair market rental value of the leased property at that time. Deferred inflow of resources in the amount of \$3,100,000 was recorded in the Airport Fund at the inception of the lease.

During fiscal year 2007, the County entered into a lease agreement whereby the lessee constructed a building and improvements for \$5,500,000, which was capitalized as an asset in the Airport Fund with an estimated useful life of 40 years on June 30, 2007. The terms of the agreement, which began December 1, 2006, allow the lessee to use the property for a period of 39 years (primary terms). The terms of the lease agreement require that the lessee pay the County annual rent of \$15,750 during the primary terms of the lease with an annual increase of 4% each year. The agreement allows an option for the lessee to continue the lease past the 39 year term at a rental payment equal to the fair market rental value of the leased property at that time. Deferred inflow of resources in the amount of \$5,500,000 was recorded in the Airport Fund on June 30, 2007.

During fiscal year 2010, the County entered into a lease agreement whereby the lessee constructed a building and improvements for \$3,000,000, which was capitalized as an asset in the Airport Fund with an estimated useful life of 40 years on June 30, 2010. The terms of the agreement, which began June 1, 2009, allow the lessee to use the property for a period of 39 years (primary terms). The terms of the lease agreement require that the lessee pay the County annual rent of \$13,208 during the primary terms of the lease with an annual increase of 4% each year. Deferred inflow of resources in the amount of \$3,000,000 was recorded in the Airport Fund on June 30, 2010.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

9. OPERATING LEASE AGREEMENTS (continued)

Primary Government (continued)

During fiscal year 2010, the County entered into a lease agreement whereby the lessee constructed a building and improvements for \$3,800,000, which was capitalized as an asset in the Airport Fund with an estimated useful life of 40 years on June 30, 2010. The terms of the agreement, which began November 1, 2009, allow the lessee to use the property for a period of 39 years (primary years). The terms of the lease agreement require that the lessee pay the County annual rent of \$17,000 during the primary terms of the lease with an annual increase of 4% each year. The lease also requires that the County credit the lessee \$250,000 for the lessee's incurred costs in site preparation and excavation costs. The agreement allows for an option for the lessee to continue the lease past the 39 year term at a rental payment equal to the fair market rental value of the leased property at that time. Deferred inflow of resources in the amount of \$3,800,000 was recorded in the Airport Fund as of June 30, 2010.

During fiscal year 2011, the County entered into a lease agreement whereby the lessee constructed a building and improvements for \$4,500,000, which was capitalized as an asset in the Airport Fund with an estimated useful life of 40 years on June 30, 2011. The terms of the agreement, which began July 1, 2010, allow the lessee to use the property for a period of 39 years (primary years). The terms of the lease agreement require that the lessee pay the County annual rent of \$15,985 during the primary terms of the lease with an annual increase of 4% each year. The agreement allows for an option for the lessee to continue the lease past the 39 year term at a rental payment equal to the fair market rental value of the leased property at that time. Deferred inflow of resources in the amount of \$4,500,000 was recorded in the Airport Fund as of June 30, 2011.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

9. OPERATING LEASE AGREEMENTS (continued)

Primary Government (continued)

During fiscal year 2013, the County entered into a lease agreement whereby the lessee constructed a building and improvements for \$2,000,000, which was capitalized as an asset in the Airport Fund with an estimated useful life of 40 years on June 30, 2013. The terms of the agreement, which began January 1, 2013, allow the lessee to use the property for a period of 30 years (initial term) with no payments due during the first five years of the initial term of the lease. The terms of the lease agreement require that the lessee pay the County annual rent of \$23,357 during the initial term of the lease with an annual increase of 2% each year. The agreement allows for an option for the lessee to continue the lease past the 30 year term at a rental payment equal to the fair market rental value of the leased property at that time. Deferred inflow of resources in the amount of \$2,000,000 was recorded in the Airport Fund as of June 30, 2013.

During fiscal year 2014, the County entered into a lease agreement whereby the lessee constructed a building and improvements for \$5,500,000, which was capitalized as an asset in the Airport Fund with an estimated useful life of 40 years on June 30, 2014. The terms of the agreement, which began November 1, 2013, allow the lessee to use the property for a period of 39 years (primary term). The terms of the lease agreement require that the lessee pay the County annual rent of \$13,881 during the primary term of the lease with an annual increase of 2% each year. The agreement allows an option for the lessee to continue the lease past the 39 year term at a rental payment equal to the fair market rental value of the leased property at that time. Deferred inflow of resources in the amount of \$5,500,000 was recorded in the Airport Fund on June 30, 2014.

During the year ending June 30, 2017, rental income for the above leases of \$884,230 was recognized in the Airport Fund.

On January 1, 2006, the County entered into an agreement with Spirit Services, Inc. of Washington County to lease and operate the Conococheague Industrial Pretreatment Facility. Under the lease agreement, Spirit Services, Inc., has exclusive control and management of the pretreatment facility and assumes all responsibility for utility and maintenance expenses.

The term of the lease runs for a period of ninety-nine years with fixed monthly rent payments of \$28,800. During the year ended June 30, 2017, outsourcing revenue of \$345,600 was recognized in the Water Quality Fund.

On January 19, 2012, Black Rock Golf Course entered into a new lease for golf carts. The agreement called for monthly lease payments of \$8,077 payable from April through November of each year. The lease term is for six years commencing on March 1, 2012. Total lease payments for the year ended June 30, 2017, were \$64,616.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

10. UNUSED VACATION AND SICK LEAVE

Primary Government

The County accrues accumulated unpaid vacation and sick leave and associated employee-related costs when earned or estimated to be earned by the employee. The accrual of vacation leave is based upon individual salary rates in effect as of June 30 2017, and is capped at 25 days. The accrual of sick leave is based on payment upon retirement at a rate of \$10 per day for each unused sick leave day up to a total of 130 days. Total unpaid vacation and sick leave accrued as of June 30, 2017, was \$2,654,028 and \$518,351, respectively. Unused vacation and sick leave will be liquidated by the respective government and enterprise funds where the current employee costs are recorded.

Board of Education

The School System accrues accumulated unpaid vacation and sick leave and associated employee-related costs when earned or estimated to be earned by the employee. The accrual of vacation leave is based upon individual salary rates in effect as of June 30. The accrual of sick leave is based on payment upon retirement at rates set forth in the various negotiated agreements. Sick leave is estimated to be earned once an employee has obtained 15 years of service or 55 years of age. Total unpaid vacation and sick leave accrued at June 30, 2017 amounted to \$7,068,466. Total employee related costs associated and accrued with these compensated absences amounted to \$502,311 at June 30, 2017. For governmental funds, \$656,355 at June 30, 2017 is considered payable with current resources and is included in accrued liabilities. This amount represents the pending payouts of unused leave owed to employees separated from active service as of the year ended June 30, 2017. The remaining amounts are estimated to be used in subsequent fiscal years, are maintained separately and represent a reconciling item between the fund and government-wide financial statement presentations.

Plan Description

The County Commissioners of Washington County Employees' Retirement Plan (the Plan) is a single-employer defined benefit pension plan established by the County Commissioners effective July 1, 1972, and adopted by ordinance. The County Commissioners have the power and authority to establish and amend the benefit provisions of the Plan. The Plan provides retirement benefits to Plan members.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements June 30, 2017

11. RETIREMENT PLANS

Primary Government (continued)

Plan Description (continued)

Effective January 1, 1986, members are qualified to participate in the Plan if they are compensated on the basis of working at least 40 hours per week and 12 months in a calendar year. Participation classification is based on the employee's status as either "uniformed" or "non-uniformed". A uniformed employee may retire at the earlier of age 50 or 25 years of service. A non-uniformed employee may retire at the earlier of age 60 or 30 years of eligibility service. Vesting begins after 5 years of service. Retirement benefits for uniformed employees are calculated by a formula and provide approximately 50% of average pay after 25 years. Non-uniformed employees retirement benefits provide approximately 60% of average pay after 30 years of service.

Effective July 1, 2013 the Employees' Retirement Plan was amended. The amendment affected only non-uniformed employees. Non-uniformed employees were required to make an election to either remain under the former plan provisions or opt to participate under the new rules. For employees electing to remain under the former plan rules, a non-uniformed employee may retire at the earlier of age 60 or 30 years of eligibility service. Non-uniformed employees retirement benefits provide approximately 60% of average pay after 30 years of service. Non-uniformed employees may take early retirement with reduced benefits at 25 years of service.

Under the amended plan a non-uniformed employee may retire at the earlier of age 60 or 25 years of service. Retirement benefits would provide approximately 50% of average pay after 25 years. There is no longer an early retirement option.

Employees hired after September 1, 2013 are required to participate in the amended plan.

The net pension liability by plan is as follows:

Retirement Plan	
Net Pension Liability	\$ 108,256,099
LOSAP Plan	
Net Pension Liability	1,231,489
	<u>\$ 109,487,588</u>

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

11. RETIREMENT PLANS (continued)

Primary Government (continued)

Investments

The County's Pension Plan Investment Policy states that the assets are to be managed for total return, defined as dividend and interest income plus or minus capital gains and losses. Investments shall be diversified so as to minimize the risk of unacceptable losses. The portfolio is looked at as a whole rather than as individual securities. Investing for long term (preferably longer than 10 years) becomes critical to investment success because it allows the long-term characteristics of the asset classes to surface. The table below summarizes the target asset class weighting, along with the allowable ranges for each class.

<u>Investment Type</u>	<u>Range</u>	<u>Target</u>
Equities:		
Large-Cap U.S. Stocks	25-45%	35%
Small-Cap U.S. Stocks	0-15%	10%
International Stocks	5-20%	15%
REITS	0-10%	5%
Fixed Income:		
High Yield Bonds	0-15%	10%
Investment Grade Bonds	5-30%	23%
Money Market	0-10%	2%

Funding Policy

The contribution requirements of Plan members and the County are established and may be amended by the County Commissioners. Under the amended plan, all plan members are required to contribute 6%. Non-uniformed employees electing to remain under the old plan are required to contribute 5.5%.

All information that follows for the Plan is measured as of June 30, 2017, which is the latest actuarial report available.

Membership of the Plan

The membership consisted of the following as of June 30, 2017, the date of the latest actuarial valuation:

Retirees and beneficiaries receiving benefits	358
Terminated Plan members entitled to but not yet receiving benefits	51
Active Plan members	<u>776</u>
Total	<u><u>1,185</u></u>

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

11. RETIREMENT PLANS (continued)

Primary Government (continued)

Actuarial Assumptions

The long-term expected rate of return on pension plan investments was determined using a standard building block approach. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. Best estimates of arithmetic assumed rates of return for each class included in the pension plans' general target asset allocation as of June 30, 2017 is as follows:

<u>Investment Type</u>	<u>% of Portfolio</u>	<u>Assumed Rate of Return</u>
Equities:	60%-70%	9%-11%
Fixed Income:	30%-40%	3%-5%

Annual Pension Cost and Net Pension Obligation

The total pension liability for the current year was determined as part of the June 30, 2017, actuarial valuation using the projected unit credit cost method. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), and (b) projected salary increases which vary by participant service. The actuary was using the RP-2014 adjusted to 2006 Total Dataset with Generational projection using scale MP-2015 to 2015. The assumptions did not include postretirement benefit increases. The actuarial value of assets was determined by the market value of investments.

Net Pension Liability

The net pension liability is equal to the total pension liability minus the net position of the plan. The result as of June 30, 2017 is as follows:

Total pension liability	\$ 212,254,932
Net position	<u>(103,998,833)</u>
Net pension liability	<u>\$ 108,256,099</u>

Net position as a percentage of total pension liability is 49%.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

**Notes to the Financial Statements
June 30, 2017**

11. RETIREMENT PLANS (continued)

Primary Government (continued)

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the Plan, calculated using a discount rate of 7.50% as well as what the Plan's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.50%) or 1-percentage point higher (8.50%) than the current rate:

	1.0% decrease (6.50%)	Current rate 7.50%	1.0% increase (8.50%)
Net pension liability	<u>\$ 133,856,976</u>	<u>\$ 108,256,099</u>	<u>\$ 86,995,390</u>

Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended June 30, 2017, the County recognized pension expense of \$2,931,673 for the Plan. As of June 30, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to the Plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 7,280,816	\$ -
Change in assumptions	17,618,627	-
Net difference between projected and actual investment earnings	<u>4,811,267</u>	<u>2,941,360</u>
Total	<u><u>\$29,710,710</u></u>	<u><u>\$ 2,941,360</u></u>

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

11. RETIREMENT PLANS (continued)

Primary Government (continued)

Deferred Outflows of Resources and Deferred Inflows of Resources (continued)

The above amounts reported as deferred outflows of resources and deferred inflows of resources related to the Plan will be recognized in the pension expense as follows:

<u>Years Ended June 30,</u>	<u>Amount</u>
2018	\$ 7,241,810
2019	7,241,809
2020	6,796,211
2021	<u>5,489,520</u>
Total	<u><u>\$ 26,769,350</u></u>

Board of Education

The employees of the School System are covered by one of the following pension plans affiliated with the State Retirement and Pension System of Maryland, and agent multiple-employer public employee retirement systems administered by the Maryland State Retirement Agency:

- The Teachers' Retirement System of the State of Maryland,
- The Employees' Retirement System of the State of Maryland,
- The Pension System for Teachers of the State of Maryland, or
- The Pension System for Employees of the State of Maryland

During the 1979 legislative session, the Maryland General Assembly created, effective January 1, 1980, the "Pension System for Teachers of the State of Maryland" and the "Pension System for Employees of the State of Maryland". Prior to this date, all teachers and related positions were required to be members of the "Teachers' Retirement System of the State of Maryland", and educational support positions were members of the "Employees' Retirement System of the State of Maryland". All School System employees who were members of the "Retirement System" may remain in that System, or they may elect to join the "Pension System". All teachers hired within the State after December 31, 1979, must join the "Pension System for Teachers". The "Employees' Retirement System" and the "Pension System for Employees" cover those employees not covered by the teachers' plans. These employees are principally custodial, maintenance, and food service employees.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

11. RETIREMENT PLANS (continued)

Board of Education (continued)

These pension plans may provide pension benefits and death and disability benefits. A member may retire with full benefits upon the earlier of attaining age 60 or accumulating 30 years of service from the Retirement System and at 62 with specified years of service or 30 years of service regardless of age from the Pension System. Benefits generally vest after 5 years of service for employees hired before July 1, 2011 and 10 years of service for those hired after that date. The pension plans were established by the State Personnel and Pensions Article of the Annotated Code of Maryland. The State Retirement Agency issues a publicly available financial report that includes basic financial statements and required supplementary information for the pension plans. The report may be obtained by writing to State Retirement and Pension System of Maryland, 120 East Baltimore Street, Baltimore, Maryland 21202, or by calling 410-625-5555.

Both the "Retirement System" and the "Pension System" for teachers and educational support employees are jointly contributory. Under the "Retirement System", employees contribute 2% - 7% of their total gross salary, and under the "Pension System", employees contribute 7% their gross salary for the year. Effective, July 1, 1980, in accordance with the law governing the Systems, all benefits of the Systems are funded in advance. Annually appropriated employer contribution rates for retirement benefits are determined using the entry age normal cost method. The method produces an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by employees during the current service year), and (2) the amount for amortization of the unfunded actuarial accrued liability. The pension plans funded ratio is 69.66%, which measures the actuarial value of plan assets as a percentage of actuarial accrued liability.

- Washington County School System contributions totaling \$1,501,485 and \$1,864,791 for fiscal years 2017 and 2016, respectively; and contributions by the State of Maryland on behalf of the School System totaling \$16,286,682 and \$17,316,621 for fiscal years 2017 and 2016, respectively. All contributions were made in accordance with actuarially determined contribution requirements based on an actuarial valuation performed annually.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

**Notes to the Financial Statements
June 30, 2017**

11. RETIREMENT PLANS (continued)

Board of Education (continued)

At June 30, 2017, the School System reported a liability for its proportionate share of net pension liability that reflected a reduction for State pension support provided to the School System. The amount recognized by the School System as its proportionate share of the net pension liability, the related State support and the total portion of the net pension liability that was associated with the School System were as follows:

	Teachers' Retirement and Pension System	Employees' Retirement and Pension
School System's proportionate share of net pension liability	\$ -	\$20,007,483
State's proportionate share of net position liability associated with the School System	197,254,642	-
Total	<u>\$ 197,254,642</u>	<u>\$20,007,483</u>

For the year ended June 30, 2017, the School System recognized pension expense of \$22,357,476 related to governmental activities and \$38,067 related to business-type activities. As of June 30, 2017, the School System reported deferred outflows of resources and deferred inflows of resources related to the pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in assumptions	\$ 2,165,151	\$ -
Net difference between projected and actual investment earnings	1,984,601	-
Difference between actual and expected experience	-	1,528,900
School System contributions subsequent to the measurement date	1,501,485	-
Total	<u>\$ 5,651,237</u>	<u>\$ 1,528,900</u>

The \$1,501,485 reported as deferred outflows of resources related to pensions resulting from the School System contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

**Notes to the Financial Statements
June 30, 2017**

11. RETIREMENT PLANS (continued)

Board of Education (continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Years Ended June 30,</u>	<u>Amount</u>
2018	\$ 566,944
2019	566,944
2020	566,944
2021	566,944
2022	353,076

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the plan, calculated using a discount rate of 7.55% as well as what the plan’s net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.55%) or 1-percentage point higher (8.55%) than the current rate:

	<u>1.0% decrease (6.55%)</u>	<u>Current rate 7.55%</u>	<u>1.0% increase (8.55%)</u>
Net pension liability	\$ 27,482,013	\$ 20,007,483	\$ 13,788,242

The contributions made by the State of Maryland on behalf of the School System were recognized as both revenue and expenditures in the General Fund as required by GASB No. 24.

12. RISK MANAGEMENT

Primary Government

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County purchases commercial insurance for claims in excess of deductible amounts for all risks of loss, except for employee health and workers’ compensation. Settlements have not exceeded insurance coverages during the past three fiscal years.

The County Commissioners have established a self-insurance plan for health benefits to its employees, retirees and to other governmental and non-profit agencies. Budgeted amounts are charged to each fund, and premiums are charged to retirees and other governmental and non-profit agencies for their share of the costs, which are intended to cover the estimated costs of claims and administrative expenses.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

12. RISK MANAGEMENT (continued)

Primary Government (continued)

Contributions from employees, retirees and other governmental non-profit agencies are offset against budget amounts charged in the related fund. Under this plan, the County's General Fund bears all risk of loss.

The County has established claims liabilities based on estimates of the ultimate cost of settling the claims (including future claim adjustment expenses) that have been reported but not settled, and of claims that have been incurred but not reported. The length of time for which such costs must be estimated varies depending on the coverage involved. Because actual claims costs depend on such complex factors as inflation, changes in doctrines of legal liability, and damage awards, the process used in computing claims liabilities does not necessarily result in an exact amount. Claims liabilities are recomputed periodically using a variety of actuarial and statistical techniques to produce current estimates that reflect recent settlements, claim frequency, and other economic and social factors. A provision for inflation in the calculation of estimated future claim costs is implicit in the calculation because reliance is placed both on actual historical data that reflect past inflation and on other factors that are considered to be appropriate modifiers of past experience. Adjustments to claims liabilities are charged or credited to expense in the periods in which they are made.

The liability for estimated claims was determined to be \$867,189 which is reflected in the accompanying financial statements as of June 30, 2017. Changes in the claims liability were as follows:

	<u>Years Ended June 30,</u>	
	<u>2017</u>	<u>2016</u>
Liability, beginning of year	\$ 1,150,931	\$ 1,056,288
Premiums collected and changes in estimates during the year	14,057,816	14,527,289
Claims and administrative costs paid	(14,341,558)	(14,432,646)
Liability, end of year	<u>\$ 867,189</u>	<u>\$ 1,150,931</u>

The County uses a third party administrator to process and pay claims. The County has purchased a stop-loss insurance policy in which the insurance company covers individual claims once they exceed \$175,000. Under this policy, the County was liable for the first 125% of expected claims paid in the current fiscal year. Any claims in excess of this amount are to be paid by the insurance company under the stop-loss policy.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

12. RISK MANAGEMENT (continued)

Primary Government (continued)

The County Commissioners have also established a self-insurance plan for Workers' Compensation claims whereby the County is liable for the first \$600,000 per occurrence. As required by the State of Maryland, \$175,000 in U.S. Treasury Notes is held by the State Workers' Compensation Commission and is included in investments on the balance sheet. The County extends coverage under this plan to the employees of other governmental and nonprofit agencies. These agencies are charged a "premium", however the County bears the risk of loss. The liability for estimated claims was determined to be \$656,541, which is reflected in the accompanying financial statements as of June 30, 2017. Changes in the claims liability were as follows:

	<u>Years Ended June 30,</u>	
	<u>2017</u>	<u>2016</u>
Liability, beginning of year	\$ 741,292	\$ 777,183
Premiums collected and changes in estimates during the year	577,364	815,104
Claims and administrative costs paid	(662,115)	(850,995)
Liability, end of year	<u>\$ 656,541</u>	<u>\$ 741,292</u>

Board of Education

The School System is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; personal injury; and natural disaster. The School System is one of seventeen Boards of Education within the State of Maryland belonging to the Maryland Association of Boards of Education Group Insurance Pool (the Pool), a public entity risk pool organized as a trust. The School System pays an annual premium to the Pool for its property, liability, and automobile coverage. Such premiums are actuarially calculated for the Pool as a whole based on loss data and are allocated to members based on student enrollment and number and type of vehicles as well as experience modification factors. The Pool is reinsured on a claims-made basis for legal liability covering claims aggregating \$3 million per district per year.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

12. RISK MANAGEMENT (continued)

Board of Education (continued)

Additionally, the School System is one of sixteen Boards of Education within the State of Maryland belonging to the Maryland Association of Boards of Education Workers' Compensation Group Self-Insurance Fund (the Fund). This Fund was established to provide worker's compensation indemnity and medical benefits coverage for participating school boards. The Fund is operated under regulations promulgated by the State's Workers' Compensation Commission (COMAR 14.09.02). Each Fund participant pays an annual premium calculated on its payroll according to the standard classifications, with an experience modification applied. Although premiums billed to the Fund members are determined on an actuarial basis, ultimate liability for claims remains with the respective members and accordingly, the insurance risks are not transferred to the Fund. Six months following the end of the Fund's fiscal year, the Fund's trustees declare unneeded funds as surplus and distribute 50% of the declared surplus as dividends to the Fund members. This dividend distribution is made no sooner than one year after the close of that fiscal year. Members dedicate the remaining 50% of the surplus each year to a surplus fund until it reaches 75% net annual premium. The Fund carries an excess insurance policy providing specific excess and employer liability protection coverage, thus reducing the potential of assessment against Fund members. The Fund provides coverage for up to a maximum of \$500,000 for each worker's compensation claim.

Settled claims from these risks have not exceeded the planned coverage during any of the past three years.

The School System also offers a program of self-insured health, dental, and vision benefits to its employees and retirees. Charges are made to other funds, employees and retirees for their respective share of the costs in amounts planned to match the estimated claims, the cost of insurance premiums for coverage in excess of self-insured amounts and the administrative costs in providing the program. Such costs are also offset by interest income earned from investing receipts until they are paid out in the form of claims or expenses. Administrative costs directly related to the program are borne by the Self-Insurance Fund.

In accordance with the Governmental Accounting Standards Board's Statement No. 10 "*Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*," charges to other funds must be accounted for as revenue by an internal service fund and expenditures/expenses by the other funds. The amounts of these charges were \$33,598,869 and \$31,077,727 for the years ended June 30, 2017 and 2016, respectively.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

12. RISK MANAGEMENT (continued)

Board of Education (continued)

The Self-Insurance Fund's accrued liabilities include an estimate of the amount to be paid for self-insured claims incurred prior to June 30, 2017 and 2016. This estimate is prepared based upon the School System's experience and other relevant facts. Changes in the Fund's claims liability amount were as follows:

	Years Ended June 30,	
	2017	2016
Liability, beginning of year	\$ 3,123,917	\$ 2,625,050
Claims and changes in estimates during the year	46,473,547	44,668,598
Claims paid and accrued	(46,595,783)	(44,169,731)
Liability, end of year	<u>\$ 3,001,681</u>	<u>\$ 3,123,917</u>

13. DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457 and administered by a third party. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The deferred compensation plan assets are held in trust for the exclusive benefit of the plan participants. Therefore, the plan assets are not presented in the financial statements.

14. SEGMENT INFORMATION

The County has entered into loan agreements with the Maryland Water Quality Financing Administration. The loans are backed by the full faith and credit and taxing power of the County; however, the source of payment of the principal and interest of the loans is the sewer user charges and pretreatment facility user charges. The user charges are accounted for in the Water Quality Fund.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements June 30, 2017

14. SEGMENT INFORMATION (continued)

Summarized financial information for the Sewer and Pretreatment operations is presented below. The Water Quality Department operates the County's sewage treatment plants, sewage pumping stations, and collection systems and leases the pretreatment facility to a private company.

	<u>Sewer Department</u>	<u>Pretreatment Department</u>
CONDENSED STATEMENT OF NET POSITION		
ASSETS		
Current assets	\$ 16,790,260	\$ 1,350,781
Noncurrent assets	133,887,552	4,969,156
Total Assets	<u>150,677,812</u>	<u>6,319,937</u>
DEFERRED OUTFLOW OF RESOURCES	191,020	172,920
LIABILITIES		
Other current liabilities	10,658,873	1,390,951
Noncurrent liabilities	25,924,888	2,426,995
Total Liabilities	<u>36,583,761</u>	<u>3,817,946</u>
Net Position		
Net investment in capital assets	111,993,614	1,998,930
Unrestricted	(3,415,265)	675,981
Restricted - capital projects	5,706,722	-
Total Net Position	<u>\$ 114,285,071</u>	<u>\$ 2,674,911</u>
CONDENSED STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET POSITION		
Operating revenue	\$ 9,407,453	\$ -
Lease income	-	345,600
Depreciation expense	(2,492,855)	(187,284)
Other operating expenses	(8,208,575)	(21,019)
Operating income	<u>(1,293,977)</u>	<u>137,297</u>
Non-operating revenue (expenses):		
Interest expense	(896,625)	(138,230)
Interest income	139,022	-
Capital contributions	12,663,069	-
Change in Net Position	10,611,489	(933)
Net Position, beginning of year	103,673,582	2,675,844
Net Position, End of Year	<u>\$ 114,285,071</u>	<u>\$ 2,674,911</u>
CONDENSED STATEMENT OF CASH FLOWS		
Net cash provided (used) by:		
Operating activities	\$ (584,593)	\$ 353,381
Capital and related financing activities	10,321,296	(855,129)
Investing activities	(19,073,149)	-
Net increase	(9,336,446)	(501,748)
Cash and cash equivalents, beginning of year	19,055,999	1,852,529
Cash and Cash Equivalents, End of Year	<u>\$ 9,719,553</u>	<u>\$ 1,350,781</u>

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

15. CLOSURE AND POST-CLOSURE CARE COST

State and Federal laws and regulations require the County to place a final cover on its landfills when they stop accepting waste. The County is also required to perform certain maintenance and monitoring functions at the site for up to thirty years after closure. Although closure and post-closure care costs will be paid only near the date or after the date that the landfill stops accepting waste, the County reports a portion of these closure and post-closure care costs as a liability based on landfill capacity used as of each balance sheet date.

The Hancock Landfill was closed in 1993. The remaining estimated costs associated with the closure and post-closure care costs of \$150,252 are reported as a liability in the Solid Waste Fund. No current expense was recognized in the Solid Waste Fund for the year ended June 30, 2017.

The Resh Landfill has reported a landfill post-closure care liability of \$4,300,606 in the Solid Waste Fund. The total capacity has been used. The Resh Landfill was closed in December 2000. No current expense was recognized in the Solid Waste Fund for the year ended June 30, 2017.

The Rubble Landfill began operating during August 1995. The estimated cost associated with post-closure care of \$2,202,400 is reported as a liability in the Solid Waste Fund at June 30, 2017. The Rubble Landfill was closed in December 2000. No current expense was recognized in the Solid Waste Fund for the year ended June 30, 2017.

The 40 West Landfill began operation in fiscal year 2001. The estimated life of this landfill is approximately 120 years as of June 30, 2017, it is estimated that approximately 17.96% of the capacity has been used. The estimated costs associated with closure and post-closure care of \$8,449,494 was reported as a liability in the Solid Waste Fund at June 30, 2017. The County will recognize \$47,055,727 of estimated cost associated with the closure and post-closure care as capacity is filled. During the fiscal year 2012 engineering re-designed the cells at 40 West Landfill. This change in estimate increased the airspace by 4 million cubic yards along with the life of the landfill by 62 years. This change in accounting estimate has no effect on the total estimated cost but will extend the landfill life from 58 years to 120 years.

The above estimates are based on estimated current costs to perform all closure and post-closure care. Actual costs may be higher due to inflation, deflation, changes in technology, or changes in applicable laws or regulations. The County is required by state and Federal laws and regulations to meet certain closure and post-closure financial assurance requirements. The County has satisfied these requirements by demonstrating in information submitted by the CFO that they meet the Local Government Financial Test as of June 30, 2017, as specified in 40CFR258.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

16. OTHER POSTRETIREMENT EMPLOYEE BENEFITS

Primary Government

Plan Description

The County offers postretirement health care benefits to employees who retire from the County under normal or early retirement provisions of the pension plan. The health care benefits are provided until the retiree is eligible for Medicare. Retirees who exercise the one-time option for the health care benefits pay one-half of the estimated cost of the benefits. The County pays the remaining cost as part of its self-insurance program. Currently, forty-one retirees are receiving benefits and twenty seven employees are retirement eligible. Expenditures for postretirement health care benefits are recognized as retirees report claims and include a provision for estimated claims incurred but not yet reported.

The County offered a special termination benefit to employees that retired between July 1, 1995 and September 30, 1995. Those employees are receiving health care benefits (managed care program) from the date of retirement until they are eligible for Medicare or turn 65. One former employee and their spouse are receiving this benefit.

Investments

The County's OPEB Plan Investment Policy states that the assets are to be managed for total return, defined as dividend and interest income plus or minus capital gains and losses. Investments shall be diversified so as to minimize the risk of unacceptable losses. The portfolio is looked at as a whole rather than as individual securities. Investing for long term (preferably longer than 10 years) becomes critical to investment success because it allows the long-term characteristics of the asset classes to surface. The table below summarizes the target asset class weighting, along with the allowable ranges for each class.

<u>Investment Type</u>	<u>Range</u>	<u>Target</u>
Equities:		
Large-Cap U.S. Stocks	25-45%	35%
Small-Cap U.S. Stocks	0-15%	10%
International Stocks	5-20%	15%
REITS	0-10%	5%
Fixed Income:		
High Yield Bonds	0-15%	10%
Investment Grade Bonds	5-30%	23%
Money Market	0-10%	2%

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

**Notes to the Financial Statements
June 30, 2017**

16. OTHER POSTRETIREMENT EMPLOYEE BENEFITS (continued)

Primary Government (continued)

Funding Policy

The County intends to fund any annual short-fall between OPEB annual required contribution and actual pay-go expense into a legally executed trust fund. The trust fund will be invested as a long-term pension trust, using an appropriately balanced portfolio of equities and debt instruments, to prudently maximize long-term investment returns.

Annual OPEB Cost and Net OPEB Obligation

The County's annual other postretirement benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB Obligation.

Components of Net OPEB Obligation

Annual Required Contribution	\$ 1,261,000
Interest on Net OPEB Obligation	156,000
Adjustment to Annual Required Contribution	<u>(155,000)</u>
Annual OPEB Cost (Expense)	1,262,000
Contributions Made or Accrued	<u>2,249,000</u>
Increase in Net OPEB Asset	(987,000)
Net OPEB Asset - Beginning of Year	<u>(2,047,375)</u>
Net OPEB Asset - End of Year	<u><u>\$ (3,034,375)</u></u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the last three years as of June 30, is as follows:

<u>Fiscal Year</u> <u>Ended June 30,</u>	<u>Annual OPEB</u> <u>Cost</u>	<u>Percentage of</u> <u>Annual OPEB</u> <u>Cost Contributed</u>	<u>Net OPEB Asset</u>
2017	\$ 1,261,000	178.35%	\$ (3,034,375)
2016	1,203,000	123.80%	(2,047,375)
2015	1,169,915	147.41%	(1,767,775)

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

16. OTHER POSTRETIREMENT EMPLOYEE BENEFITS (continued)

Primary Government (continued)

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Net OPEB Liability

The net OPEB liability is equal to the total OPEB liability minus the net position of the plan. The result as of June 30, 2017 is as follows:

Total OPEB liability	\$ 23,078,316
Plan fiduciary Net position	<u>(20,205,990)</u>
Net OPEB liability	<u>\$ 2,872,326</u>

Net position as a percentage of total OPEB liability is 87.54%.

Actuarial Methods and Assumptions: Projections of benefits for financial reporting purposes are based on substantive plan (the plan as understood by the employer and the plan members) and includes the type of benefits provided at the time of each valuation and the historical pattern of sharing the benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. Best estimates of arithmetic assumed rates of return for each class included in the OPEB plans' general target asset allocation as of June 30, 2017 is as follows:

<u>Investment Type</u>	<u>% of Portfolio</u>	<u>Assumed Rate of Return</u>
Equities:	60%-70%	9%-11%
Fixed Income:	30%-40%	3%-5%

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

16. OTHER POSTRETIREMENT EMPLOYEE BENEFITS (continued)

Primary Government (continued)

In the actuarial valuation for the plan year ending June 30, 2017, the projected unit credit actuarial cost method was used. The actuarial assumptions included a 7.50% investment rate of return (net of administrative expenses), which is a blended rate of the expected long-term investment returns on plan assets and on the employer's own investments calculated based on the funded level of the plan assets at the valuation date, and an annual healthcare cost trend rate of 7.8% initially, reduced by decrements to an ultimate rate of 5% after three years. The actuarial value of assets was determined using a standard balanced portfolio expectation for retirement plan asset returns. The unfunded actuarial accrued liability (UAAL) is being amortized as a level dollar charge on an open basis. The remaining amortization period as of June 30, 2017, was 21 years.

Sensitivity of the net OPEB liability to changes in the discount rate

The following presents the net OPEB liability of the Plan, calculated using a discount rate of 7.50% as well as what the Plan's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.50%) or 1-percentage point higher (8.50%) than the current rate:

	1.0% decrease (6.50%)	Current rate 7.50%	1.0% increase (8.50%)
Net OPEB liability	<u>\$ 4,761,440</u>	<u>\$ 2,872,326</u>	<u>\$ 1,172,580</u>

Sensitivity of the net OPEB liability to changes in the health care cost trend rate

The following presents the net OPEB liability of the Plan, calculated using trend rate as well as what the Plan's net OPEB liability would be if it were calculated using a trend rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1.0% decrease	Trend rate	1.0% increase
Net OPEB liability	<u>\$ 629,584</u>	<u>\$ 2,872,326</u>	<u>\$ 5,492,511</u>

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

16. OTHER POSTRETIREMENT EMPLOYEE BENEFITS (continued)

Board of Education

In addition to providing the pension benefits described above, the School System provides postemployment health care and life insurance benefits (OPEB) for retired employees, their spouses and dependents, and surviving spouses and dependents. On April 15, 2008, the Board created the Board of Education of Washington County (the Trust) in order to arrange for the establishment of a reserve to pay health and welfare benefits for future retirees. The Trust is affiliated with the Maryland Association of Boards of Education Pooled OPEB Investment Trust, an agent multiple-employer public employee retirement system established by the Maryland Association of Boards of Education (MABE). The Board reserves the right to establish and amend the provisions of the Trust with respect to participants, any benefit provided thereunder, or its participation therein, in whole or in part at any time, by resolution of its governing body and upon advance written notice to the Trustees. The Maryland Association of Boards of Education Pooled OPEB Investment Trust issues an annual financial report for the Trust. That report may be obtained by writing to Maryland Association of Boards of Education, 621 Ridgely Avenue, Suite 300, Annapolis, Maryland 21401, or by calling 1-800-841-8197.

A member may retire after 25 years of service from the Retirement System, and as early as age 55 and 15 years of service from the Pension System. Retirees can continue the same medical coverage they had (including family coverage) as active employees. Retirees receive a subsidy for their postretirement medical insurance based on points (Age + Service). A minimum of 66 points (with 5 years of service) is required to receive a subsidy. The maximum subsidy of 85% is reached at 85 points (note that this is a blended subsidy percentage based on the subsidy for each plan and the current enrollment distribution). Retirees with less than 66 points are allowed access, but must pay 100% of the published rates.

Funding Policy

The School System is required to contribute the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

**Notes to the Financial Statements
June 30, 2017**

16. OTHER POSTRETIREMENT EMPLOYEE BENEFITS (continued)

Board of Education (continued)

Annual OPEB Cost and Net OPEB Obligation

The School System had an actuarial valuation performed for the plan as of June 30, 2017, to determine the funded status of the plan as of that date as well as the employer’s annual required contribution (ARC). The fiscal year 2017 estimated annual OPEB cost (expense) of \$29,025,000 was \$137,000 less than the ARC, due to adjustments related to amortization and interest on the net OPEB obligation. The School System made contributions to the plan during the year ended June 30, 2017 of \$17,503,050, resulting in an increase of the net OPEB payable of \$15,140,417. The balance of the net OPEB payable at June 30, 2017 is \$28,585,061. The School System’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the past four years is as follows:

Fiscal Year Ended June 30,	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB (Asset) Liability
2017	\$ 29,025,000	60.30%	\$ 28,585,061
2016	27,266,000	49.18%	13,444,644
2015	16,986,000	74.64%	(411,890)

Funded Status and Funding Progress

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

The funded status of the plan as of July 1, 2016, was as follows:

Actuarial accrued liability (AAL)	\$ 335,016,000
Actuarial value of plan assets	44,204,912
Unfunded actuarial accrued liability (UAAL)	<u>\$ 290,811,088</u>
Funded ratio (actuarial value of plan assets/AAL)	13.19%

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

**Notes to the Financial Statements
June 30, 2017**

16. OTHER POSTRETIREMENT EMPLOYEE BENEFITS (continued)

Board of Education (continued)

Net OPEB Liability

The components of the net OPEB liability of the School System as of June 30, 2017, were as follows:

Total OPEB liability	\$ 293,815,000
Plan fiduciary Net position	<u>(55,491,860)</u>
Net OPEB liability	<u>\$ 238,323,140</u>

Plan fiduciary net position as a percentage of the total OPEB liability 18.89%

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The actuarial assumption and related discount rate disclosures as required by GASB 74 are included in a separately issued report available from the Board of Education.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the Plan, calculated using a discount rate of 5.50% as well as what the Plan's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (4.50%) or 1-percentage point higher (6.50%) than the current rate:

	1.0% decrease (4.50%)	Current rate 5.50%	1.0% increase (6.50%)
Net OPEB liability	<u>\$ 284,544,140</u>	<u>\$ 238,323,140</u>	<u>\$ 200,797,140</u>

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

17. CONTINGENCIES AND COMMITMENTS

Board of Education (continued)

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate

The following presents the net OPEB liability of the Plan, calculated using trend rate as well as what the Plan's net OPEB liability would be if it were calculated using a trend rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>1.0% decrease</u>	<u>Trend rate</u>	<u>1.0% increase</u>
Net OPEB liability	<u>\$ 196,050,140</u>	<u>\$ 238,323,140</u>	<u>\$ 292,322,140</u>

Detailed OPEB plan information for the School System is available in a separately issued audited financial statements available on the School System's website.

Primary Government

In the normal course of operations, the County receives grant funds from various Federal and state agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

The County Commissioners and the Sheriff of Washington County are defendants in various legal proceedings as of June 30, 2017. There are also certain unasserted claims that could possibly be asserted. The Commissioners intend to defend all litigations against them. In the Commissioners' opinion, the liability, if any, in or arising from these litigations or any other legal proceedings in which the County is involved, will not have a material adverse effect on its financial condition.

The County is committed under various contracts for the construction or acquisition of fixed assets. These projects are generally budgeted in the Capital Projects Fund, and funding has been provided for their completion.

On June 23, 2014, the Board of County Commissioners of Washington County, Maryland entered into a \$4 million loan agreement with the Maryland Department of Business and Economic Development and Mack Trucks, Inc. The loan proceeds were made for eligible project costs and does not require repayment unless specific employment levels are not met. If such a condition occurs, repayments are guaranteed to DBED by the County. Mack Trucks, Inc. is contractually obligated to the County to reimburse any payments occurring as a result of the guarantee. As of June 30, 2017, there is no effect on amounts reported on the County's statement of net position or statement of activities as a result of this guarantee.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

17. CONTINGENCIES AND COMMITMENTS (continued)

Primary Government (continued)

On July 12, 2016, the Board of County Commissioners entered into a Memorandum of Understanding with the Pen Mar Development Corporation (MOU). The purpose of this MOU was to set forth the agreement between parties concerning the transfer and development of real property located at the former Ft. Ritchie in Cascade, Maryland. On September 15, 2016, Pen Mar Development Corporation conveyed, for no monetary consideration, all real property, contracts, leases, liabilities, and personal property not specifically excluded held by Pen Mar to the Board.

Board of Education

In the normal course of operations, the School System is subject to lawsuits and claims. In the opinion of management, the disposition of such lawsuits and claims will not have a material effect on the School System's financial position or results of operations.

As of June 30, 2017, the School System had entered into various school construction commitments, which are not reflected in the financial statements since they will be funded by the State of Maryland or County sources, totaling approximately \$7,664,445.

The School System leases classroom space, cafeteria space, storage, and parking deck passes for the Barbara Ingram School for the Arts. These leases are renewable on an annual basis. The lease for the parking deck spaces does not have a set term. Total required minimum monthly payments for the year ended June 30, 2018 were approximately \$103,244. Rent expense for these leases amounted to \$147,237 for the year ended June 30, 2017.

The School System participates in a number of state and federally assisted grant programs, which are subject to financial and compliance audits by the grantors or their representatives. Such federal programs were audited in accordance with *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* for the current year. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the School System expects such amounts, if any, to be immaterial.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

**Notes to the Financial Statements
June 30, 2017**

18. COMMITTED AND ASSIGNED FUND BALANCES

Fund balances reflected in the governmental funds balance sheet as of June 30, 2017 are categorized as follows:

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Non-Major Governmental Funds</u>	<u>Total</u>
Non-Spendable				
Inventory	\$ 763,099	\$ -	\$ -	\$ 763,099
Long-term receivable	692,318	-	-	692,318
Restricted				
Programs and activities	399,655	-	537,360	937,015
Workers compensation	178,214	-	-	178,214
Capital projects	-	20,499,292	-	20,499,292
Committed				
Contingencies	37,702,339	-	-	37,702,339
Programs and activities	561,014	-	2,840,925	3,401,939
Capital projects	-	44,048,837	-	44,048,837
Assigned				
Programs and activities	16,531	-	59,185	75,716
Unassigned	-	-	(21,600)	(21,600)
Totals	<u>\$ 40,313,170</u>	<u>\$ 64,548,129</u>	<u>\$ 3,415,870</u>	<u>\$ 108,277,169</u>

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

19. RETIREMENT PLAN - FIRE AND RESCUE VOLUNTEERS

On September 26, 2000, the Board of County Commissioners approved the Volunteer Length of Service Award Program (LOSAP), a defined benefit plan for eligible volunteers of Washington County fire, rescue, emergency medical services or support organizations. LOSAP, which will be funded entirely by the County General Fund, provides benefit payments to volunteers who have completed certain eligibility and years of service requirements. An active volunteer who has attained age 62 and has been credited with a minimum of 25 years of active LOSAP Service is eligible to receive, until his or her death, a monthly benefit payment of \$200, or may elect an actuarially reduced benefit in the form of a joint survivor annuity.

An active volunteer, who has completed more than 25 years of Active LOSAP Service Credit, is eligible to receive, until his or her date of death, an additional monthly benefit payment of \$15 for each year of active LOSAP service credit in excess of 25 years, not to exceed a total monthly benefit payment of \$350. No LOSAP benefits were paid before January 1, 2007. Generally, a volunteer must be an active volunteer on or after January 1, 2007, to be eligible for any benefit under LOSAP. LOSAP also provides for death and disability benefits.

The 2016 calendar year census shows 750 volunteers receiving at least 50 points, which qualifies them for LOSAP credit. 167 retired volunteers and 10 spouses are participating in LOSAP. The County funds LOSAP in annual amounts determined by an actuary.

Investments

The table below summarizes the target asset class weighting, along with the allowable ranges for each class.

<u>Investment Type</u>	<u>Range</u>	<u>Target</u>
Equities:		
Large-Cap U.S. Stocks	25-45%	35%
Small-Cap U.S. Stocks	0-15%	10%
International Stocks	5-20%	15%
REITS	0-10%	5%
Fixed Income:		
High Yield Bonds	0-15%	10%
Investment Grade Bonds	5-30%	23%
Money Market	0-10%	2%

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Notes to the Financial Statements

June 30, 2017

19. RETIREMENT PLAN - FIRE AND RESCUE VOLUNTEERS (continued)

The long-term expected rate of return on pension plan investments was determined using a standard building block approach. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. Best estimates of arithmetic assumed rates of return for each class included in the pension plans' general target asset allocation as of June 30, 2017 is as follows:

<u>Investment Type</u>	<u>% of Portfolio</u>	<u>Assumed Rate of Return</u>
Equities:	60%-70%	9%-11%
Fixed Income:	30%-40%	3%-5%

Net pension liability

The net pension liability is equal to the total pension liability minus the net position of the plan. The result as of June 30, 2017 is as follows:

Total pension liability	\$ 9,641,923
Net position	<u>(8,410,434)</u>
Net pension liability	<u>\$ 1,231,489</u>

Net position as a percentage of total pension liability is 87.23%.

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the plan, calculated using a discount rate of 7.50% as well as what the plan's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.50%) or 1-percentage point higher (8.50%) than the current rate:

	<u>1.0% decrease (6.50%)</u>	<u>Current rate 7.50%</u>	<u>1.0% increase (8.50%)</u>
Net pension liability	<u>\$ 2,399,387</u>	<u>\$ 1,231,489</u>	<u>\$ 255,810</u>

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

**Notes to the Financial Statements
June 30, 2017**

19. RETIREMENT PLAN - FIRE AND RESCUE VOLUNTEERS (continued)

Pension expense and deferred outflows of resources and deferred inflows of resources

For the year ended June 30, 2017, the County recognized pension expense of (\$70,278). As of June 30, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to the length of service award program from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 870,655	\$ 4,489,452
Change in assumptions	958,926	-
Net difference between projected and actual investment earnings	<u>405,864</u>	<u>230,022</u>
Total	<u>\$ 2,235,445</u>	<u>\$ 4,719,474</u>

The above amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the pension expense as follows:

<u>Years Ended June 30,</u>	<u>Amount</u>
2018	\$ (508,321)
2019	(508,322)
2020	(548,625)
2021	(657,042)
2022	(599,542)
Thereafter	<u>337,823</u>
Total	<u>\$ (2,484,029)</u>

REQUIRED SUPPLEMENTARY INFORMATION

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COUNTY COMMISSIONERS OF WASHINGTON COUNTY

**Schedule of Funding Progress – OPEB Trust Fund
June 30, 2017**

Other Postemployment Benefit (OPEB) Trust

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
7/1/2013	\$ 11,216,550	\$ 18,745,334	\$ 7,528,784	59.84%	\$ 35,288,757	21.33%
7/1/2014	14,285,774	19,164,845	4,879,071	74.54%	33,098,009	14.74%
7/1/2015	15,964,542	19,343,000	3,378,458	82.53%	31,662,000	10.67%
7/1/2016	17,081,105	20,629,000	3,547,895	82.80%	33,462,000	10.60%

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

**Schedule of Changes in Net OPEB Liability and Related Ratios
June 30, 2017**

	<u>2017</u>
Service Cost: Retirement benefits Administration	\$ 954,012
Interest	1,575,492
Benefit payments	<u>(147,184)</u>
Net changes in total OPEB liability	2,382,320
Total OPEB liability - beginning	<u>20,695,996</u>
Total OPEB liability - ending (a)	<u><u>\$ 23,078,316</u></u>
Plan fiduciary net position	
Contributions - employer	\$ 1,347,184
Net investment income	1,948,027
Benefit payments	<u>(147,184)</u>
Net changes in plan fiduciary net position	3,148,027
Plan fiduciary net positions - beginning	<u>17,057,963</u>
Plan fiduciary net positions - ending (b)	<u><u>\$ 20,205,990</u></u>
County's net OPEB - liability - ending (a) - (b)	\$ 2,872,326
Plan fiduciary net position as a percentage of total pension liability	87.55%
Covered employee payroll	\$ 33,462,000
Net liability as a percentage of covered payroll	8.58%
Annual money-weighted rate of return, net of investment expense	7.61%

Notes to schedule:

This information is not available for FY16 and prior.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

**Schedule of OPEB Trust Fund Employer Contributions
June 30, 2017**

	<u>2017</u>
Actuarially determined contribution	\$ 1,261,000
Contributions in relation to the actuarially determined contributions	<u>1,347,184</u>
Contributions deficiency (excess)	<u>\$ (86,184)</u>
Covered employee payroll	\$ 33,462,000
Contributions as a percentage of covered employee payroll	4.03%

Notes to schedule:

Valuation Date

Actuarially determined contributions rates are calculated as of July 1, 2016,
12 months prior to the end of the fiscal year in which contributions are reported

Methods and assumptions used to determine contribution rates:

Cost method	Entry age normal
Amortization method	Closed
Amortization period	21
Asset valuation method	Market value of assets
Discount rate	7.50% for FYE 2016
Payroll increase	3.00% for FYE 2016
Medical trend	Based on the Society of Actuaries Long Term Medical Trend Model: 5.90% and the ultimate rate is 4.00%

This information is not available for FY16 and prior.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Schedule of Changes in Pension Fund Net Pension Liability and Related Ratios – General Employees’ Pension Fund
June 30, 2017

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Service Cost: Retirement benefits Administration	\$ 4,903,615	\$ 3,124,202	\$ 3,508,850	\$ 6,922,217
Interest	11,595,913	10,745,024	10,252,003	7,708,164
Benefit payments, including refunds of member contributions	(8,860,156)	(7,789,289)	(6,880,888)	(6,004,033)
Changes of benefit terms	22,002,473	1,358,032	-	-
Differences between expected and actual experiences	3,657,687	6,532,000	-	-
Changes of assumptions	19,913,151	2,532,160	-	-
Net changes in total pension liability	<u>53,212,683</u>	<u>16,502,129</u>	<u>6,879,965</u>	<u>8,626,348</u>
Total pension liability - beginning	159,042,249	142,540,120	135,660,155	127,033,807
Total pension liability - ending (a)	<u>\$ 212,254,932</u>	<u>\$ 159,042,249</u>	<u>\$ 142,540,120</u>	<u>\$ 135,660,155</u>
Plan fiduciary net position				
Contributions - employer	\$ 7,010,000	\$ 6,621,156	\$ 6,786,549	\$ 6,017,521
Contributions - member	1,955,511	1,873,710	1,871,200	1,876,133
Net investment income	10,676,800	628,709	4,747,193	12,817,264
Receipts of In-kind	-	-	220,613	-
Benefit payments, including refunds of member contributions	(8,860,156)	(7,789,289)	(6,880,887)	(6,004,103)
Administrative expense	(130,631)	(98,464)	(604,197)	(238,016)
Net changes in plan fiduciary net position	<u>10,651,524</u>	<u>1,235,822</u>	<u>6,140,471</u>	<u>14,468,799</u>
Plan fiduciary net positions - beginning	93,347,309	92,111,487	85,971,016	71,502,217
Plan fiduciary net positions - ending (b)	<u>\$ 103,998,833</u>	<u>\$ 93,347,309</u>	<u>\$ 92,111,487</u>	<u>\$ 85,971,016</u>
County's net pension - liability - ending (a) - (b)	\$ 108,256,099	\$ 65,694,940	\$ 50,428,633	\$ 49,689,139
Plan fiduciary net position as a percentage of total pension liability	49.00%	58.69%	64.62%	63.37%
Covered employee payroll	\$ 33,462,000	\$ 31,662,000	\$ 33,098,009	\$ 35,288,757
Net liability as a percentage of covered payroll	323.52%	207.49%	152.36%	140.81%
Annual money-weighted rate of return, net of investment expense	0.68%	5.52%	17.59%	17.59%

Notes to schedule:

This information is not available for FY13 and prior.

Benefit changes: FY17 reflects post-retirement cost of living increase of 3% effective July 1, 2016. Post-retirement benefits are assumed to increase 1.2% per year to account for ad hoc COLAs which are adopted on and after July 1, 2017.

Change of assumptions: FY17 reflects a decrease in the expected rate of investment return from 7.75% to 7.50% and updates to the assumed rates of mortality, retirement, termination, disability and salary increases.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

**Schedule of General Employees' Pension Fund Employer Contributions
June 30, 2017**

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially determined contribution	\$ 7,009,000	\$ 6,621,000	\$ 6,786,549	\$ 6,442,087
Contributions in relation to the actuarially determined contributions	<u>7,010,000</u>	<u>6,621,000</u>	<u>6,786,549</u>	<u>6,017,521</u>
Contributions deficiency (excess)	<u>\$ (1,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 424,566</u>
Covered employee payroll	\$ 33,462,000	\$ 31,662,000	\$ 33,098,009	\$ 35,288,757
Contributions as a percentage of covered employee payroll	20.95%	20.91%	20.50%	17.05%

Notes to schedule:

Valuation Date

Actuarially determined contributions rates are calculated as of July 1, 2013,
12 months prior to the end of the fiscal year in which contributions are reported

Methods and assumptions used to determine contribution rates:

Cost method	Projected Unit Credit
Amortization method	Level Percentage of Payroll
Remaining amortization period	15 years for gains and losses (closed), 15 years for prior plan and assumption changes
Asset valuation method	5-year smoothed market
Inflation	3.0 percent
Salary increases	Rates vary by participant service
Investment rate of return	7.50 percent, net of pension plan investment expense, including inflation
Retirement age	Rates vary by participant age and service
Mortality	RP-2014 Total Dataset with fully generational projection using scale MP-2015

This information is not available for FY13 and prior.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Schedule of Changes in Pension Fund Net Pension Liability and Related Ratios - Length of Service Award Fund
June 30, 2017

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Service Cost: Retirement benefits Administration	\$ 234,716	\$ 157,984	\$ 143,037	\$ 147,049
Interest	580,130	968,187	922,814	872,518
Differences between expected and actual experiences	995,034	(6,285,232)	-	-
Changes of assumptions	356,243	906,099	-	-
Benefit payments, including refunds of member contributions	<u>(518,538)</u>	<u>(490,872)</u>	<u>(461,316)</u>	<u>(431,634)</u>
Net changes in total pension liability	1,647,585	(4,743,834)	604,535	587,933
Total pension liability - beginning	<u>7,994,338</u>	<u>12,738,172</u>	<u>12,133,637</u>	<u>11,545,704</u>
Total pension liability - ending (a)	<u>\$ 9,641,923</u>	<u>\$ 7,994,338</u>	<u>\$ 12,738,172</u>	<u>\$ 12,133,637</u>
Plan fiduciary net position				
Contributions - employer	\$ 600,000	\$ -	\$ 600,000	\$ 600,000
Net investment income	852,460	55,233	381,511	1,074,025
Receipts of In-kind	-	-	-	15,232
Benefit payments, including refunds of member contributions	(518,538)	(490,872)	(461,316)	(431,634)
Administrative expense	<u>(30,524)</u>	<u>(20,610)</u>	<u>(23,215)</u>	<u>(27,429)</u>
Net changes in plan fiduciary net position	903,398	(456,249)	496,980	1,230,194
Plan fiduciary net positions - beginning	<u>7,507,036</u>	<u>7,963,285</u>	<u>7,466,305</u>	<u>6,236,111</u>
Plan fiduciary net positions - ending (b)	<u>\$ 8,410,434</u>	<u>\$ 7,507,036</u>	<u>\$ 7,963,285</u>	<u>\$ 7,466,305</u>
County's net pension - liability - ending (a) - (b)	\$ 1,231,489	\$ 487,302	\$ 4,774,887	\$ 4,667,332
Plan fiduciary net position as a percentage of total pension liability	87.23%	93.90%	62.52%	61.53%
Covered employee payroll	NA	NA	NA	NA
Net liability as a percentage of covered payroll	NA	NA	NA	NA
Annual money-weighted rate of return, net of investment expense	11.36%	0.69%	5.11%	16.78%

Notes to schedule:

This information is not available for FY13 and prior.

Benefit changes: none

Changes of assumptions: For FY17, the mortality table was changed to RP-2014 adjusted to 2006 Total Dataset with generational projection using scale MP2015 to 2015. The investment rate of return was changed from 7.75% to 7.50%.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

**Schedule of Volunteer Length of Service Award Fund Employer Contributions
June 30, 2017**

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially determined contribution	\$ 466,726	\$ -	\$ 600,000	\$ 585,843
Contributions in relation to the actuarially determined contributions	<u>600,000</u>	<u>-</u>	<u>600,000</u>	<u>600,000</u>
Contributions deficiency (excess)	<u>\$ (133,274)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (14,157)</u>
Covered employee payroll	NA	NA	NA	NA
Contributions as a percentage of covered employee payroll	NA	NA	NA	NA

Notes to schedule:

Valuation Date

Actuarially determined contributions rates are calculated as of July 1, 2013,
12 months prior to the end of the fiscal year in which contributions are reported

Methods and assumptions used to determine contribution rates:

Cost method	Projected Unit Credit
Amortization method	Level Percentage of Payroll
Remaining amortization period	15 years for gains and losses (closed), 20 years for prior plan and assumption changes
Asset valuation method	Market value
Inflation	3.0 percent
Salary increases	None
Investment rate of return	7.50 percent, net of pension plan investment expense, including inflation
Retirement age	Normal retirement age
Mortality	RP-2014 Blue Collar Total Dataset with fully generational projection using scale MP-2015

This information is not available for FY13 and prior.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Combining Statements of Financial Schedules June 30, 2017

Non-Major Governmental Funds

The Community Grant Management Fund is a special revenue fund used to account for all activities conducted by this department of the County. The Community Grant Management core function is to coordinate services and identify needs of the children, youth and families of Washington County.

Cascade Town Centre is a special revenue fund used to account for the redevelopment of the former Fort Ritchie Army site.

The Inmate Welfare Fund is a special revenue fund used to account for commissary activities at the Washington County Detention Center and other inmate related revenue and expenses.

The Contraband Fund is a special revenue fund used for the deposit and temporary holding of seized U.S. Currency related to Narcotics Investigations. These monies are held in escrow pending civil or criminal court proceedings or abandonment. Released funds are used for law enforcement related expenses within Washington County at the discretion of the Board of Directors for the Washington County Narcotics Task Force.

The Agricultural Education Center Fund is a special revenue fund used to account for all transactions of the Agricultural Education Center (Center). The purpose of this Center is to promote agricultural pursuits in Washington County and to educate the general public and members of the agricultural community in all areas regarding agriculture in the County.

The Hotel Rental Tax Fund is a special revenue fund for accounting of taxes collected on transient charges paid to a hotel or motel located in the County, and for the distribution of the tax revenue to the Hagerstown/Washington County Convention and Visitors Bureau, municipalities and for special projects for the County.

The Gaming Fund is a special revenue fund for accounting of permits and licensing fees, for tip jar and bingo gaming activity. The Gaming Fund distributes funds to the various fire and rescue companies and charitable organizations in the County.

The Land Preservation Fund is a special revenue fund established to account for State and County programs related to preserving agriculture land in the County. A portion of the County's transfer tax is used to purchase permanent easements through an installment purchase program and a portion of the transfer tax is remitted to the State for the purchase of easements and transferable development rights.

The Hagerstown/Eastern Panhandle Metropolitan Planning Organization (HEPMPO) Fund is a special revenue fund used to account for transportation planning activities. The objective of the organization is to ensure that a continuing, cooperative, and comprehensive approach for short and long range transportation planning is established and maintained for the metropolitan area.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Combining Statements of Financial Schedules (continued)
June 30, 2017

Non-Major Proprietary Funds

The Public Transit Fund accounts for the activities of the public bus transportation system.

The Golf Course Fund accounts for activities at the Black Rock Golf Course including an 18-hole golf course, a full service pro shop, and a public restaurant.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Combining Balance Sheet – Non-Major Governmental Funds
As of June 30, 2017

	Community Grant Management	Cascade Town Centre	Inmate Welfare	Contraband	Agricultural Education Center	Hotel Rental Tax	Gaming	Land Preservation	HEPMPO	Total Non-major Funds
ASSETS										
Cash	\$ 42,773	\$ 2,517,605	\$ 160,054	\$ 159,808	\$ 23,651	\$ 274,250	\$ 1,501,976	\$ 905,127	\$ -	\$ 5,585,244
Accounts receivable	-	291,351	-	-	7,553	207,426	114,360	3,600	-	624,290
Due from other governmental agencies	196,527	-	-	-	-	-	-	-	190,085	386,612
TOTAL ASSETS	\$ 239,300	\$ 2,808,956	\$ 160,054	\$ 159,808	\$ 31,204	\$ 481,676	\$ 1,616,336	\$ 908,727	\$ 190,085	\$ 6,596,146
LIABILITIES AND FUND BALANCES										
LIABILITIES										
Accounts payable	\$ 224,859	\$15,360	\$ 22,733	\$ 46,676	\$ 11,879	\$ 282,173	\$ 1,535,696	\$ 337,541	\$ 77,501	\$ 2,554,418
Due to other funds	-	-	-	-	-	-	-	-	129,340	129,340
Accrued expenses	5,628	11,054	399	-	1,323	-	6,800	5,424	1,260	31,888
Other liabilities	-	19,011	-	112,767	-	-	82	300,195	-	432,055
Unearned revenue	-	-	-	-	-	-	32,575	-	-	32,575
TOTAL LIABILITIES	230,487	45,425	23,132	159,443	13,202	282,173	1,575,153	643,160	208,101	3,180,276
FUND BALANCES										
Restricted	8,813	-	136,922	365	-	199,503	-	191,757	-	537,360
Committed	-	2,763,531	-	-	-	-	-	77,394	-	2,840,925
Assigned	-	-	-	-	18,002	-	41,183	-	-	59,185
Unassigned	-	-	-	-	-	-	-	(3,584)	(18,016)	(21,600)
TOTAL FUND BALANCES	8,813	2,763,531	136,922	365	18,002	199,503	41,183	265,567	(18,016)	3,415,870
TOTAL LIABILITIES AND FUND BALANCES	\$ 239,300	\$ 2,808,956	\$ 160,054	\$ 159,808	\$ 31,204	\$ 481,676	\$ 1,616,336	\$ 908,727	\$ 190,085	\$ 6,596,146

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Combining Statement of Revenue, Expenditures, and Changes in Fund Balances – Non-Major Governmental Funds
For the Year Ended June 30, 2017

	Community Grant Management	Cascade Town Centre	Inmate Welfare	Contraband	Agricultural Education Center	Hotel Rental Tax	Gaming	Land Preservation	HEPMPO	Total Non-major Funds
REVENUE										
Other local taxes	\$ -	-	\$ -	\$ -	\$ -	\$ 2,030,105	\$ -	\$ 99,552	\$ -	\$ 2,129,657
Licenses and permits	-	-	-	-	-	-	2,132,132	-	-	2,132,132
Charges for services	-	-	382,227	-	-	-	-	-	-	382,227
Revenue from uses of property	-	230,146	-	-	35,810	-	-	-	-	265,956
Reimbursed expenses	-	-	-	-	3,188	-	-	-	-	3,188
Miscellaneous revenues	-	10,597.00	99,988	62,237	25	-	75	3,600	29,169	205,691
Shared taxes and grants	1,313,611	-	-	-	-	-	-	1,805,690	486,079	3,605,380
TOTAL REVENUE	<u>1,313,611</u>	<u>240,743</u>	<u>482,215</u>	<u>62,237</u>	<u>39,023</u>	<u>2,030,105</u>	<u>2,132,207</u>	<u>1,908,842</u>	<u>515,248</u>	<u>8,724,231</u>
EXPENDITURES										
Public safety	-	-	456,335	75,352	-	-	969,129	-	-	1,500,816
Parks, recreation and culture	-	-	-	-	209,733	-	-	-	-	209,733
Land preservation	-	-	-	-	-	-	-	2,335,733	-	2,335,733
General operations	-	708,740	-	-	-	581,127	187,883	-	-	1,477,750
Community promotion	1,576,734	-	-	-	-	1,379,354	969,129	-	535,079	4,460,296
TOTAL EXPENDITURES	<u>1,576,734</u>	<u>708,740</u>	<u>456,335</u>	<u>75,352</u>	<u>209,733</u>	<u>1,960,481</u>	<u>2,126,141</u>	<u>2,335,733</u>	<u>535,079</u>	<u>9,984,328</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>(263,123)</u>	<u>(467,997)</u>	<u>25,880</u>	<u>(13,115)</u>	<u>(170,710)</u>	<u>69,624</u>	<u>6,066</u>	<u>(426,891)</u>	<u>(19,831)</u>	<u>(1,260,097)</u>
OTHER FINANCING SOURCES										
Transfers in	266,160	-	-	-	173,740	323,198	-	521,765	24,730	1,309,593
Transfers out	-	(323,198)	-	-	-	(50,000)	-	-	-	(373,198)
Contribute capital	-	3,554,726	-	-	-	-	-	-	-	3,554,726
TOTAL OTHER FINANCING SOURCES (USES)	<u>266,160</u>	<u>3,231,528</u>	<u>-</u>	<u>-</u>	<u>173,740</u>	<u>273,198</u>	<u>-</u>	<u>521,765</u>	<u>24,730</u>	<u>4,491,121</u>
NET CHANGES IN FUND BALANCES	<u>3,037</u>	<u>2,763,531</u>	<u>25,880</u>	<u>(13,115)</u>	<u>3,030</u>	<u>342,822</u>	<u>6,066</u>	<u>94,874</u>	<u>4,899</u>	<u>3,231,024</u>
FUND BALANCES - BEGINNING OF YEAR	<u>5,776</u>	<u>-</u>	<u>111,042</u>	<u>13,480</u>	<u>14,972</u>	<u>(143,319)</u>	<u>35,117</u>	<u>170,693</u>	<u>(22,915)</u>	<u>184,846</u>
FUND BALANCES - END OF YEAR	<u>\$ 8,813</u>	<u>\$ 2,763,531</u>	<u>\$ 136,922</u>	<u>\$ 365</u>	<u>\$ 18,002</u>	<u>\$ 199,503</u>	<u>\$ 41,183</u>	<u>\$ 265,567</u>	<u>\$ (18,016)</u>	<u>\$ 3,415,870</u>

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

**Combining Statement of Net Position – Non-Major Proprietary Funds
As of June 30, 2017**

	Public Transit Fund	Golf Course Fund	Total Non-Major Funds
ASSETS			
Current Assets:			
Cash and short-term investments	\$ 264,547	\$ 208,648	\$ 473,195
Accounts receivable	565	10,492	11,057
Unbilled receivables	602	-	602
Due from other governmental agencies	574,009	-	574,009
Inventories	81,119	43,758	124,877
Total current assets	<u>920,842</u>	<u>262,898</u>	<u>1,183,740</u>
Noncurrent Assets:			
Property plant and equipment	7,323,687	4,831,191	12,154,878
Accumulated depreciation	(4,629,552)	(2,645,556)	(7,275,108)
Total noncurrent assets	<u>2,694,135</u>	<u>2,185,635</u>	<u>4,879,770</u>
TOTAL ASSETS	<u>3,614,977</u>	<u>2,448,533</u>	<u>6,063,510</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	36,671	27,253	63,924
Accrued expenses	54,704	30,174	84,878
Unearned revenue	4,973	1,750	6,723
Compensated absences	50,976	21,060	72,036
Other liabilities	-	34,130	34,130
Total current liabilities	<u>147,324</u>	<u>114,367</u>	<u>261,691</u>
Noncurrent Liabilities:			
Compensated absences	17,755	17,578	35,333
TOTAL LIABILITIES	<u>165,079</u>	<u>131,945</u>	<u>297,024</u>
NET POSITION			
Net investment in capital assets	2,694,135	2,185,635	4,879,770
Unrestricted	755,763	130,953	886,716
TOTAL NET POSITION	<u>\$ 3,449,898</u>	<u>\$ 2,316,588</u>	<u>\$ 5,766,486</u>

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

**Combining Statement of Revenue, Expenses and Changes in Fund Net Position – Non-Major Proprietary Funds
For the Year Ended June 30, 2017**

	Public Transit Fund	Golf Course Fund	Total Non-Major Funds
OPERATING REVENUE			
Charges for services	\$ 414,541	\$ 783,197	\$ 1,197,738
Miscellaneous	33,130	8,476	41,606
TOTAL OPERATING REVENUE	<u>447,671</u>	<u>791,673</u>	<u>1,239,344</u>
OPERATING EXPENSES			
Salaries and wages	1,289,375	450,648	1,740,023
Fringe benefits	545,318	230,563	775,881
Utilities	26,343	69,795	96,138
Insurance	31,978	7,126	39,104
Repairs and maintenance	187,763	89,238	277,001
Supplies	38,273	4,442	42,715
Cost of goods sold	-	91,249	91,249
Contracted services	234,926	3,211	238,137
Rentals and leases	56,469	66,746	123,215
Other operating	278,008	103,691	381,699
Controllable assets	6,074	5,002	11,076
Depreciation	226,694	162,196	388,890
TOTAL OPERATING EXPENSES	<u>2,921,221</u>	<u>1,283,907</u>	<u>4,205,128</u>
OPERATING LOSS	<u>(2,473,550)</u>	<u>(492,234)</u>	<u>(2,965,784)</u>
OTHER INCOME			
Loss on disposal of assets	(9,176)	(11,145)	(20,321)
TOTAL OTHER INCOME	<u>(9,176)</u>	<u>(11,145)</u>	<u>(20,321)</u>
LOSS BEFORE OPERATING TRANSFERS AND GRANTS	(2,482,726)	(503,379)	(2,986,105)
OPERATING TRANSFERS	467,030	346,950	813,980
GRANTS FOR OPERATIONS	<u>1,498,149</u>	<u>-</u>	<u>1,498,149</u>
LOSS BEFORE CAPITAL TRANSFERS AND GRANTS	(517,547)	(156,429)	(673,976)
CAPITAL TRANSFERS	55,000	-	55,000
GRANTS FOR CAPITAL PROJECTS	<u>288,133</u>	<u>-</u>	<u>288,133</u>
CHANGES IN NET POSITION	(174,414)	(156,429)	(330,843)
NET POSITION - BEGINNING OF YEAR	<u>3,624,312</u>	<u>2,473,017</u>	<u>6,097,329</u>
NET POSITION - END OF YEAR	<u>\$ 3,449,898</u>	<u>\$ 2,316,588</u>	<u>\$ 5,766,486</u>

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

**Combining Statement of Cash Flows – Non-Major Proprietary Funds
For the Year Ended June 30, 2017**

	Public Transit Fund	Golf Course Fund	Total Non-Major Funds
Cash Flows from Operating Activities			
Receipts from customers	\$ 270,346	\$ 990,606	\$ 1,260,952
Payments to suppliers	(904,156)	(454,611)	(1,358,767)
Payments to employees	(1,828,629)	(675,363)	(2,503,992)
Net Cash Used by Operating Activities	<u>(2,462,439)</u>	<u>(139,368)</u>	<u>(2,601,807)</u>
Cash Flows from Noncapital Financing Activities			
Operating contributions	1,965,179	346,950	2,312,129
Net Cash Provided by Noncapital Financing Activities	<u>1,965,179</u>	<u>346,950</u>	<u>2,312,129</u>
Cash Flows from Capital and Related Financing Activities			
Acquisition and construction of capital assets	(42,090)	5,645	(36,445)
Loss on the sale of assets	(9,176)	(11,145)	(20,321)
Contribution for capital acquisitions	343,133	-	343,133
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>291,867</u>	<u>(5,500)</u>	<u>286,367</u>
Net change in cash	(205,393)	202,082	(3,311)
Cash, beginning of year	469,940	6,566	476,506
Cash, End of Year	<u>\$ 264,547</u>	<u>\$ 208,648</u>	<u>\$ 473,195</u>
Reconciliation of Operating Loss to Net Cash from Operating Activities			
Operating loss	\$ (2,473,550)	\$ (492,234)	\$ (2,965,784)
Adjustments to reconcile operating loss to net cash from operating activities:			
Depreciation	226,694	162,196	388,890
Changes in assets and liabilities:			
Accounts receivable	1,093	4,833	5,926
Unbilled receivables	323	-	323
Due to/from other government entities	(183,714)	192,600	8,886
Inventories	(9,827)	5,769	(4,058)
Accounts payable and other liabilities	(34,495)	(26,212)	(60,707)
Accrued expenses	7,376	9,985	17,361
Unearned revenue	4,973	1,500	6,473
Compensated absences	(1,312)	2,195	883
Net Cash Used by Operating Activities	<u>\$ (2,462,439)</u>	<u>\$ (139,368)</u>	<u>\$ (2,601,807)</u>

BUDGET AND ACTUAL SCHEDULE

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Schedule of Revenue, Expenditures, and Changes in Fund Balance-Budget and Actual
General Fund
 For the Year Ended June 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUE				
Property Taxes				
Real property tax	\$ 108,354,710	\$ 108,354,710	\$ 109,440,600	\$ 1,085,890
Personal property tax	12,950,000	12,950,000	14,433,675	1,483,675
Property tax interest income	430,000	430,000	390,908	(39,092)
Other property tax	651,720	651,720	805,378	153,658
State administrative fees	(600,000)	(600,000)	(554,644)	45,356
Property tax discounts and credits	(1,310,480)	(1,310,480)	(1,610,169)	(299,689)
Total Property Taxes	<u>120,475,950</u>	<u>120,475,950</u>	<u>122,905,748</u>	<u>2,429,798</u>
Other Local Taxes				
Income tax	77,500,000	77,500,000	78,891,902	1,391,902
Admissions and amusement tax	300,000	300,000	265,722	(34,278)
Recordation tax	5,800,000	5,800,000	6,305,265	505,265
Trailer tax	500,000	500,000	566,089	66,089
Total Other Local Taxes	<u>84,100,000</u>	<u>84,100,000</u>	<u>86,028,978</u>	<u>1,928,978</u>
Other Revenues				
Licenses and permits	1,310,200	1,310,200	1,189,019	(121,181)
Court costs and fines	302,300	302,300	269,806	(32,494)
Charges for services	679,750	679,750	448,532	(231,218)
Revenues from use of property	979,250	979,250	1,327,838	348,588
Reimbursed expenses	1,052,770	1,052,770	1,009,538	(43,232)
Miscellaneous revenues	396,710	492,280	1,131,263	638,983
Grant and shared revenues	2,460,720	4,643,941	4,431,597	(212,344)
Highway revenues	2,175,890	1,528,890	1,378,314	(150,576)
Total Other Revenues	<u>9,357,590</u>	<u>10,989,381</u>	<u>11,185,907</u>	<u>196,526</u>
TOTAL REVENUE	<u>213,933,540</u>	<u>215,565,331</u>	<u>220,120,633</u>	<u>4,555,302</u>
EXPENDITURES				
General Government				
Legislative				
County Commissioners	292,070	292,070	283,582	8,488
County Clerk	101,480	101,480	100,202	1,278
County Administrator	440,510	440,510	518,556	(78,046)
Public Relations	414,170	414,170	420,408	(6,238)
Purchasing	537,800	537,800	541,529	(3,729)
Total Legislative	<u>1,786,030</u>	<u>1,786,030</u>	<u>1,864,277</u>	<u>(78,247)</u>

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

**Schedule of Revenue, Expenditures, and Changes in Fund Balance-Budget and Actual
General Fund (continued)
For the Year Ended June 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget - Positive (Negative)
Judicial				
Circuit Court	\$ 1,517,330	\$ 1,517,330	\$ 1,389,039	\$ 128,291
Orphan's Court	30,920	30,920	30,678	242
State's Attorney	3,339,420	3,339,420	3,247,079	92,341
Sheriff - Judicial	2,503,030	2,503,030	2,470,704	32,326
Sheriff - Process Servers	140,440	140,440	125,791	14,649
Grants	-	477,782	451,643	26,139
Total Judicial	7,531,140	8,008,922	7,714,934	293,988
Election Board	1,052,900	1,052,900	1,047,038	5,862
Financial Administration				
Budget and Finance	1,411,430	1,411,430	1,393,893	17,537
Independent Auditing	70,000	70,000	63,290	6,710
Treasurer	442,820	442,820	442,948	(128)
Information Technologies	2,192,030	2,192,030	2,183,562	8,468
Total Financial Administration	4,116,280	4,116,280	4,083,693	32,587
County Attorney	694,180	694,180	693,157	1,023
Human Resources	778,320	778,320	766,508	11,812
Planning and Zoning				
Planning and Zoning	688,330	688,330	700,696	(12,366)
Board of Zoning Appeals	53,440	53,440	52,689	751
Total Planning and Zoning	741,770	741,770	753,385	(11,615)
Public Works				
Department of Public Works	232,390	232,390	226,987	5,403
Plan Review and Permitting	931,740	922,260	1,003,422	(81,162)
Permitting	1,031,510	1,040,990	836,432	204,558
Engineering	1,613,930	1,620,680	1,590,509	30,171
Construction	1,764,870	1,764,870	1,768,569	(3,699)
Grant	-	616,718	605,618	11,100
Total Public Works	5,574,440	6,197,908	6,031,537	166,371
County Owned Buildings				
Martin Luther King Center	80,300	80,300	73,687	6,613
Administrative Building	183,600	183,600	187,429	(3,829)
Administrative Building II	103,850	103,850	115,051	(11,201)
Court House	587,230	587,230	604,598	(17,368)
County Office Building	195,310	195,310	183,009	12,301
Administration Annex	56,300	56,300	52,345	3,955
Central Services	204,200	204,200	185,352	18,848
Rental Properties	2,000	22,000	20,923	1,077
Library Maintenance	36,000	36,000	30,307	5,693
Dwyer Center	29,700	29,700	31,009	(1,309)
Public Facilities Annex	55,700	55,700	65,417	(9,717)
Total County Owned Buildings	1,534,190	1,554,190	1,549,127	5,063

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

**Schedule of Revenue, Expenditures, and Changes in Fund Balance-Budget and Actual
General Fund (continued)
For the Year Ended June 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget - Positive (Negative)
Community Promotion				
Contributions to Non-profits	\$ 1,702,000	\$ 1,702,000	\$ 1,695,352	\$ 6,648
Business Development	567,500	567,500	565,277	2,223
Total Community Promotion	<u>2,269,500</u>	<u>2,269,500</u>	<u>2,260,629</u>	<u>8,871</u>
Total General Government	<u>26,078,750</u>	<u>27,200,000</u>	<u>26,764,285</u>	<u>435,715</u>
Public Safety				
Sheriff Departments				
Patrol	9,789,120	9,858,310	9,661,815	196,495
Sheriff Auxiliary	-	-	19,268	(19,268)
Narcotics Task Force	712,340	718,730	708,628	10,102
Grants	-	216,615	224,513	(7,898)
Total Sheriff Departments	<u>10,501,460</u>	<u>10,793,655</u>	<u>10,614,224</u>	<u>179,431</u>
Fire Operations				
Volunteer Fire and Rescue - County Grants	7,306,500	7,099,420	7,096,421	2,999
Air Unit	36,190	47,970	43,692	4,278
Special Operations	479,270	482,860	468,617	14,243
Total Fire and Rescue Services	<u>7,821,960</u>	<u>7,630,250</u>	<u>7,608,730</u>	<u>21,520</u>
Corrections				
Detention Center	13,530,730	13,530,730	13,369,549	161,181
Central Booking	903,080	903,080	919,898	(16,818)
Day Reporting Center	627,060	667,060	570,570	96,490
Total Corrections	<u>15,060,870</u>	<u>15,100,870</u>	<u>14,860,017</u>	<u>240,853</u>
Other Public Safety				
911 - Communications	4,426,830	4,426,830	4,499,418	(72,588)
Wireless Communications	1,250,260	1,261,260	1,259,814	1,446
Emergency Management	168,870	168,870	173,500	(4,630)
EMS Operations	1,495,950	1,559,790	1,595,895	(36,105)
Fire Operations	-	149,180	153,825	(4,645)
Medical Examiner	20,000	20,000	18,320	1,680
Civil Air Patrol	3,600	3,600	3,600	-
Animal Control	1,290,000	1,290,000	1,290,000	-
Grants	-	832,106	625,857	206,249
Other Public Safety	<u>8,655,510</u>	<u>9,711,636</u>	<u>9,620,229</u>	<u>91,407</u>
Total Public Safety	<u>42,039,800</u>	<u>43,236,411</u>	<u>42,703,200</u>	<u>533,211</u>

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Schedule of Revenue, Expenditures, and Changes in Fund Balance-Budget and Actual
General Fund (continued)
 For the Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Health	\$ 2,339,270	\$ 2,339,270	\$ 2,339,270	\$ -
Social Services	373,390	373,390	373,390	-
Education	104,387,080	104,387,080	104,387,080	-
Parks, Recreation, and Culture				
Total Contributions to Other Agencies	3,029,330	3,029,330	3,029,330	-
Parks Department	1,706,720	1,709,650	1,760,758	(51,108)
Martin L. Snook Park Pool	128,370	128,370	136,550	(8,180)
Fitness and Recreation	874,440	874,440	868,311	6,129
Total Parks, Recreation, and Culture	<u>5,738,860</u>	<u>5,741,790</u>	<u>5,794,949</u>	<u>(53,159)</u>
Conservation of Natural Resources				
Weed Control	194,710	194,710	272,613	(77,903)
Agricultural Extension Service	232,400	232,400	232,400	-
Cooperative Extension	38,730	38,730	38,730	-
Soil Conservation Service	202,000	202,000	202,000	-
Gypsy Moth Program	10,000	10,000	7,320	2,680
Total Conservation of Natural Resources	<u>677,840</u>	<u>677,840</u>	<u>753,063</u>	<u>(75,223)</u>
Highway	<u>10,365,890</u>	<u>9,718,890</u>	<u>10,368,937</u>	<u>(650,047)</u>
General Operations	<u>490,020</u>	<u>470,020</u>	<u>609,165</u>	<u>(139,145)</u>
Unallocated Employee Insurance and Benefits	<u>704,640</u>	<u>704,640</u>	<u>483,556</u>	<u>221,084</u>

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

Schedule of Revenue, Expenditures, and Changes in Fund Balance-Budget and Actual
 General Fund (continued)
 For the Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Intergovernmental				
Golf Course operating transfer	\$ 246,950	\$ 246,950	\$ 346,950	\$ (100,000)
HEPMPO operating transfer	6,730	6,730	7,290	(560)
Land Preservation operating transfer	142,730	142,730	121,765	20,965
Water Quality operating transfer	182,770	182,770	182,770	-
Public Transit operating transfer	484,470	484,470	484,470	-
Airport operating transfer	14,500	14,500	14,500	-
Capital Projects operating transfer	3,215,000	3,193,000	9,193,000	(6,000,000)
Solid Waste operating transfer	491,400	491,400	491,400	-
Grants Management operating transfer	266,160	266,160	266,160	-
Agricultural Education Center operating transfer	173,740	173,740	173,740	-
Municipality in lieu of bank shares	38,550	38,550	38,543	7
Total Intergovernmental	<u>5,263,000</u>	<u>5,241,000</u>	<u>11,320,588</u>	<u>(6,079,588)</u>
Debt Service	<u>15,475,000</u>	<u>15,475,000</u>	<u>14,688,810</u>	<u>786,190</u>
TOTAL EXPENDITURES	<u>213,933,540</u>	<u>215,565,331</u>	<u>220,586,293</u>	<u>(5,020,962)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (465,660)</u>	<u>\$ (465,660)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from capital lease			1,036,682	1,036,682
TOTAL OTHER FINANCING SOURCES (USES)			<u>\$ 1,036,682</u>	<u>\$ 1,036,682</u>
NET CHANGES IN FUND BALANCE			571,022	
FUND BALANCE - BEGINNING			<u>39,742,148</u>	
FUND BALANCE - ENDING			<u>\$ 40,313,170</u>	

OTHER SCHEDULES

COUNTY COMMISSIONERS OF WASHINGTON COUNTY

**Local Management Board – Schedule of Revenue and Expenditures – Regulatory Basis
For the Year Ended June 30, 2017**

REVENUE

Community Partnership Agreement (CPA)	
Governor's Office for Children	\$ 674,447
Non- Community Partnership Agreement (Non-CPA)	
General Fund	266,160
Md State Department of Education	477,193
Dept. of Housing and Community Development	161,971
Total Non-Community Partnership Agreement Revenue	<u>905,324</u>
TOTAL REVENUE	<u>1,579,771</u>

EXPENDITURES

Community Partnership Agreement (CPA)	
Administrative :	
Salaries	71,438
Benefit Costs	29,129
Total CPA Administrative Expenditures	<u>100,567</u>
Programs:	
Rural Out of School Time Initiative	105,000
GOC-School Based Mental Health	211,560
GOC Clinical Services and Outreach	139,060
Family Centered Support Services	69,060
School Readiness Program	49,200
Total CPA Program Expenditures	<u>573,880</u>
Non-Community Partnership Agreement (CPA)	
Administrative:	
Salaries	80,698
Benefit Costs	51,409
Advertising	165
Community Service Awards	1,600
Dues & Subscriptions	149
Small Office Equipment	439
Office Supplies	1,890
Personal Mileage	1,042
Postage	38
Travel Expenses	411
Entertainment/business expense	53
Contracted/purchased services	71
Training	2,706
Tuition Assistance	685
Copy Machine Rental	1,327
Telephone Expenses	441
Total Non-CPA Administrative Expenditures	<u>143,124</u>
Programs:	
School Based Mental Health	120,000
MSDE - Healthy Families	477,193
Dept. of Housing and Community Development	161,971
Total Non-CPA Program Expenditures	<u>759,164</u>

TOTAL EXPENDITURES	<u>1,576,735</u>
EXCESS OF REVENUE OVER EXPENDITURES	<u>\$ 3,036</u>

**TRANSMITTAL AND VERIFICATION DOCUMENT
UNIFORM FINANCIAL REPORT OF**

Name of Unit Washington County

FOR FISCAL YEAR ENDING JUNE 30, 2017

State Department of Legislative Services
90 State Circle
Annapolis, MD 21401

Ladies and Gentlemen,

There is transmitted herewith in accordance with the provisions of the Local Government Article of the Annotated Code of Maryland the uniform financial report of Washington County for the fiscal period ending June 30, 2017.
name of unit

This report consists of parts I through XXIV. In accordance with Section 16-103(c)(8) of the Local Government Article of the Code, a copy of the most recent actuarial report of the pension system of Washington County is attached.
name of unit

The copy is required for any political subdivision which maintains a pension system separate from the State system. The actuarial report is not required if the political subdivision is a member of the State pension system.

In accordance with Section 16-308(e) of the Local Government Article of the Annotated Code of Maryland, a copy of the audit of the financial records of each special taxing district required to file an audit with Washington County is attached.
name of County

Please provide the name, address and telephone number for the following:

(1) Person responsible for keeping the political subdivision's accounts

Name	Kimberly K. Edlund		
Street Address	100 West Washington Street		
City	Hagerstown		
State Abbrev.	MD		
Zip Code	21740		
	Area code	Number	Extension
Telephone Number	240	313-2308	
Email			

(2) Person or firm who audits the political subdivision's accounts

Name	SB & Company, LLC		
Street Address	200 International Circle		
City	Hunt Valley		
State Abbrev.	MD		
Zip Code	21030		
	Area code	Number	Extension
Telephone Number	410	584-0060	
Email			

(3) Person or firm who prepared this report

Name	SB & Company, LLC		
Street Address	200 International Circle		
City	Hunt Valley		
State Abbrev.	MD		
Zip Code	21030		
	Area code	Number	Extension
Telephone Number	410	584-0060	
Email			

The completed *Uniform Financial Report* must be submitted to the US Census website in its original file format and structure. Any modifications made to the report's file format or structure will necessitate resubmission of the report in its original format.

VERIFICATION I hereby affirm that I have verified that the information contained in the uniform financial report is correct and complete to the best of my knowledge and belief.		Signature of Financial Officer	Kimberly K, Edlund
		Title	Director of Budget and Finance
Please place an x in the box to the right if you agree to the above verification.	X	Date	10/30/2017

REVIEW OF UNIFORM FINANCIAL REPORT

Name of Unit Washington County, Maryland

FOR FISCAL YEAR ENDING JUNE 30, 2017

I/We have compared the uniform financial report and the audited financial statements of

Washington County, Maryland
Name of unit

for the fiscal year ended June 30, 2017 and have found total assets, total liabilities, fund balance/net position, total revenues and total expenditures for each fund and account group included in this report to be in agreement with the audited financial statements except as noted in part XX.

SB & Company, LLC
Certified Public Accountant

10/30/2017
Date

CPA, please place an x in the box to the right to verify the information contained in this report according to the paragraph above.

X

STATE OF MARYLAND
 DEPARTMENT OF LEGISLATIVE SERVICES
 MARYLAND GENERAL ASSEMBLY

COUNTY AND BALTIMORE CITY
 ANNUAL FINANCIAL REPORT FOR THE
 FISCAL YEAR THAT ENDED
 JUNE 30, 2017

(Please correct any error in name, address, and ZIP Code)

Part I REVENUES - GENERAL FUND

Item description		Amount - Omit cents
A. TAXES - LOCAL		
1 LOCAL PROPERTY TAXES		
Real property		109,440,600.00
Personal property		14433675
Railroads and public utilities		
Ordinary business corporations		
Homeowners' tax credit (circuit breaker) - State reimbursement		
Additions - deferred taxes		
Additions and abatements - prior years		
Penalties and interest - delinquent taxes		390908
Tax sales revenues		805,378
Total property taxes		125070561
<i>Less</i>		
Discounts allowed on taxes		315004
Homeowners' tax credit - local reimbursement		
Deferred taxes		
Other deductions*		1849809
State administrative fees and various credits		
Net property taxes	T01	122905748
2 LOCAL INCOME TAXES	T40	78891902
3 OTHER LOCAL TAXES		
Sales and service taxes		
Hotel and motel	T19	
Steam	T19	
Liquified petroleum	T19	
Coal	T19	
Natural gas	T15	
Fuel Oil	T19	
Electricity	T15	
Telephone	T15	
Beverage container	T19	
Other sales and service taxes *	T19	
Subtotal		
		0
Admissions and amusement taxes	T11	265722
Recordation taxes	T51	6305265
Property transfer taxes	T50	
Stormwater management fee	U01	
Front foot assessments	U01	
911 fees - local	A89	
Trailer park taxes	T19	566089
Other local taxes*	T19	
Total other local taxes		
		7137076
TOTAL LOCAL TAXES		208934726
B. LICENSES AND PERMITS		
Street	T29	
Alcoholic beverages	T20	
Amusement	T21	
Traders	T28	209193
Professional and occupational	T28	14265
Animal	T29	
Building and equipment	T29	876772
Marriage	T29	53020
Cable and television franchise fees	T27	
Other*	T29	35769
TOTAL LICENSES AND PERMITS		
		1189019
C. INTERGOVERNMENTAL REVENUES		
1 FROM THE FEDERAL GOVERNMENT		
Public safety		
Police	B89	
Fire	B89	
Corrections	B89	51181
Other*	B89	

Transportation			
Highways and streets	B46		
Transit	B94		
Airport	B01		
Other*	B89		
Sewer	B89		
Solid Waste	B89		
Water	B91		
Electric	B92		
Gas	B93		
Health	B42		
Social Services			
Office on aging	B89		
Elderly and disabled transportation	B89		
Other*	B89		
Parks, recreation, and culture	B89		
Conservation of Natural resources	B59		
Community development and housing	B50		
Economic development and opportunity	B89		
Education	B21		
Library	B89		
Other Federal grants*	B89		1209410
Federal payments in lieu of taxes	B30		21155
Total Federal grants			1281746
* List in space provided			

Part I REVENUES - GENERAL FUND - Continued

C. INTERGOVERNMENTAL REVENUES - Continued		
2 FROM THE STATE OF MARYLAND		
Public health	C42	
Public safety		
Police protection	C89	681625
Fire (including fire, rescue, and ambulance grant)	C89	
Corrections	C89	135225
911 grants	C89	825059
Other*	C89	
Transportation		
Highway user revenues	C46	1378314
Highways and streets	C46	
Transit	C94	
Airport	C89	
Other*	C89	
Sewer		
Sewer	C80	
Solid Waste	C89	
Water	C91	
Electric	C92	
Gas	C93	
Social services		
Office on aging	C89	
Elderly transportation	C89	
Other*	C89	
Parks, recreation, and culture		
Parks, recreation, and culture	C89	125690
Conservation of Natural resources	C89	
Community development and housing	C50	
Economic development and opportunity	C89	
Education	C21	
Library	C89	
Civil defense	C89	
Disparity grant	C89	
Circuit courts	C89	93940
Other State grants*	C89	1425783
State payments in lieu of taxes		
State payments in lieu of taxes	C30	
Total State grants		4665636
3 FROM OTHER AGENCIES	D89	
Total from other agencies		0
TOTAL INTERGOVERNMENTAL REVENUES		5947382
D. SERVICE CHARGES		
1 GENERAL GOVERNMENT CHARGES		
Court costs, fees, and charges		
Zoning and subdivision fees		60826
Sheriff fees		51642
Developer impact fees		0
Other*		646467
Weed control, Tech fees, Reimbursed expenses		
Total general government	A89	758935
2 PUBLIC SAFETY CHARGES		
Special police services		
Special fire protection services		
Correction – local charges		63298
Correction – state reimbursement for inmates		
Protective inspection fees		
Other*		1138352
Peace order, Reimbursed expenses - NTF, Patrol and Detention, Alarm Termination, Reimbursed Expense - EMS		
Total public safety	A89	1201650
3 TRANSPORTATION CHARGES		
Highways and streets	A44	
Parking facilities	A60	
Transit services	A94	
Airport	A01	
Other*	A89	
Total transportation		0

* List in space provided

Part I REVENUES - GENERAL FUND - Continued

D. SERVICE CHARGES - Continued		
4 SEWER, SOLID WASTE, AND WATER CHARGES		
Sewer	A80	
Waste collection	A81	
Waste disposal	A81	
Water	A91	
Other*	A89	
Total sewer, solid waste, and water		0
5 HEALTH CHARGES		
Health inspection fees	A89	
Hospital fees	A36	
Clinic fees	A89	
Other*	A89	
Total health		0
6 SOCIAL SERVICE CHARGES		
Total social services		0
7 EDUCATION CHARGES		
Total education		0
8 RECREATION CHARGES		
Total recreation		445248
9 LIBRARY CHARGES		
User fees		
Fines		
Other*		
Total library		0
10 PUBLIC SERVICES ENTERPRISE CHARGES		
Gas, light, and power	A93	
Electric	A92	
Liquor dispensaries – net profit	A89	
Other*	A89	
Total public service enterprise		0
TOTAL SERVICE CHARGES		2405833
E. FINES AND FORFEITURES		
Court fines		18447
Red light camera fines		
Speed camera fines		
Other*		24853
Parking 1,728 School Bus 23,125		
TOTAL FINES AND FORFEITURES		43300
F. MISCELLANEOUS REVENUES		
Investment earnings	U20	726608
Rents and concessions	U40	155982
Contributions and donations	U99	
Sales of property (other than tax sale)	U11	104992
Other*	U99	612791
Miscellaneous, Fuel , Bad check fees, sale of publications, park contributions		
TOTAL MISCELLANEOUS		1600373
G. LONG TERM DEBT PROCEEDS		
Proceeds from bonds, notes, loans and capital leases		1036682
TOTAL REVENUES		221157315
CENSUS USE ONLY		

Remarks

Part II EXPENDITURES - GENERAL FUND

Item description		Total {a}		Salaries {b}		Other operating {c}		Construction {d}		Other capital {e}
A.	GENERAL GOVERNMENT									
1	LEGISLATIVE (Council or commission)	383784		312146		71638				
	Total legislative	383784	E29	312146	E29	71638	F29	0	G29	0
2	JUDICIAL									
	Circuit court support	1389039		1159148		229640				251
	Orphans' court	30678		29562		1116				
	State's attorney	3247079		3075005		160119				11955
	Sheriff (judicial functions)	2470703		2319622		136008				15073
	Law library	0		0		0				
	Other judicial*	577435		120901		456534				
	Grants and process servers									
	Total judicial	7714934	E25	6704238	E25	983417	F25	0	G25	27279
3	EXECUTIVE									
	Elected executive	0								
	Other executive*	518556		470091		44889				3576
	Total executive	518556	E29	470091	E29	44889	F29	0	G29	3576
4	ELECTIONS			104463		938243				4332
	Total elections	1047038	E89	104463	E89	938243	F89	0	G89	4332
5	FINANCIAL ADMINISTRATION									
	Finance	1393893		1342964		47394				3535
	Internal auditing	0								
	Independent accounting and auditing	63290				63290				
	Budgeting	0		0		0				0
	Purchasing	541529		517242		23104				1183
	Licensing	0		0		0				0
	Payments to SDAT	0								
	Other financial administration*	442948		402057		40671				220
	Treasurer									

	Total financial administration	2441660	E23	2262263	E23	174459	F23	0	G23	4938
6	LEGAL			622188		69380				1589
	Total legal	693157	E25	622188	E25	69380	F25	0	G25	1589
7	PERSONNEL ADMINISTRATION			592435		174073				
	Total personnel administration	766508	E29	592435	E29	174073	F29	0	G29	0
8	PLANNING AND ZONING			706077		47308				
	Total planning and zoning	753385	E29	706077	E29	47308	F29	0	G29	0
9	GENERAL SERVICES									
	County buildings	1549127	E31	412105	E31	1134856	F31		G31	2166
	Data processing	2183562	E23	1410409	E23	701088	F23		G23	72065
	Other general services*	0	E89		E89		F89		G89	
	Total general services	3732689		1822514		1835944		0		74231
10	OTHER GENERAL GOVERNMENT									
	Board of liquor license commissioners	0								
	Other general government*	0								
	Total other general government	0	E89	0	E89	0	F89	0	G89	0
	TOTAL GENERAL GOVERNMENT	18051711		13596415		4339351		0		115945
B.	PUBLIC SAFETY									
1	POLICE DEPARTMENT	10614224		8468110		2146114				
	Total police department	10614224	E62	8468110	E62	2146114	F62	0	G62	0
2	FIRE AND RESCUE SERVICES									
	Fire and rescue services - county operated	2262029		1390785		573136				298108
	Volunteer fire and rescue services - county grants	7096421		0		7096421				
	Total fire and rescue services	9358450	E24	1390785	E24	7669557	F24	0	G24	298108
3	CORRECTIONS									
	County operated institution	14860017	E04	3933588	E04	10926429	F04		G04	
	Other protection*	0	E05		E05		F05		G05	
	Total corrections	14860017		3933588		10926429		0		0

4	OTHER PUBLIC SAFETY								
	Protective inspection (building, plumbing, etc.)	836432	E66	812572	E66	16113	F66	G66	7747
	Civil defense / emergency management	173500	E89	134914	E89	36152	F89	G89	2434
	Traffic engineering	0	E44		E44		F44	G44	
	Red light and speed camera	0	E62		E62		F62	G62	
	Animal control	1290000	E32		E32	1290000	F32	G32	
	Emergency alarm and communications (911)	4499421	E89	3958590	E89	534073	F89	G89	6758
	Other protection*	1907591	E66	360382	E66	1526005	F66	G66	21204
	Wireless communication, medical examiner, civil air, grants								
	Total other public safety	8706944		5266458		3402343		0	38143
	TOTAL PUBLIC SAFETY	43539635		19058941		24144443		0	336251
	Remarks:								
	*List in space provided								
C.	PUBLIC WORKS								
1	TRANSPORTATION SERVICES								
	Highways and streets	10368937	E44	6614408	E44	3729493	F44	G44	25036
	Stormwater drainage	0	E80		E80		F80	G80	
	Parking facilities	0	E60		E60		F60	G60	
	Transit	0	E94		E94		F94	G94	
	Airport	0	E01		E01		F01	G01	
	Other transportation services*	5195105	E89	4349696	E89	798562	F89	G89	46847
	Public works, engineering, construction								
	Total transportation services	15564042		10964104		4528055		0	71883
	*List in space provided								

Part II EXPENDITURES - GENERAL FUND - Continued

Item description		Total {a}		Salaries {b}		Other operating {c}		Construction {d}		Other capital {e}
C. PUBLIC WORKS - Continued										
2	SEWER, SOLID WASTE AND WATER SERVICES									
	Sewer	0	E80		E80		F80		G80	
	Waste collection	0	E81		E81		F81		G81	
	Waste disposal	0	E81		E81		F81		G81	
	Water	0	E91		E91		F91		G91	
	Other sewer, solid waste, and water services*	0	E81		E81		F81		G81	
	Total sewer, solid waste, and water services	0		0		0		0		0
3	GAS, ELECTRIC, LIGHT, AND POWER SERVICES									
	Gas, light, and power	0	E93		E93		F93		G93	
	Electric	0	E92		E92		F92		G92	
	Total gas, electric, light, and power services	0		0		0		0		0
	TOTAL PUBLIC WORKS	15564042		10964104		4528055		0		71883
D. HEALTH										
	Department of Health	0	E32		E32	0	F32		G32	
	Hospitals	0	E36		E36		F36		G36	
	Mosquito control	0	E32		E32		F32		G32	
	Other health*	167620	E32		E32	167620	F32		G32	
	TOTAL HEALTH	167620		0		167620		0		0
E. SOCIAL SERVICES										
	County contribution to local department of social services	373390				373390				
	Office on aging	806000				806000				
	Elderly and disabled transportation	0								
	Other social services*	503932				503932				

	TOTAL SOCIAL SERVICES	1683322	E89	0	E89	1683322	F89	0	G89	0
F.	PRIMARY AND SECONDARY EDUCATION									
	Maryland school for the blind	0				0				
	Transportation non-public	0								
	Other education*	0								
	TOTAL PRIMARY AND SECONDARY EDUCATION	0	E61	0	E61	0	F61	0	G61	0
G.	COMMUNITY COLLEGES									
	TOTAL COMMUNITY COLLEGES	0				0				
H.	PARKS, RECREATION, AND CULTURE									
	Parks	1897308		1472793		415961				8554
	Recreation	868311		756603		111608				100
	Culture and arts organizations	208000		0		208000				
	Other parks, recreation, and culture*	0				0				
	TOTAL PARKS, RECREATION AND CULTURE	2973619	E61	2229396	E61	735569	F61	0	G61	8654
I.	LIBRARIES									
	TOTAL LIBRARIES	0	E52		E52		F52		G52	
J.	CONSERVATION OF NATURAL RESOURCES									
	Cooperative extension services	271130				271130				0
	Soil conservation services	202000				202000				
	Agricultural land preservation	0				0				
	Other conservation of natural resources*	279933		162632		85900				31401
Gypsy moth, weed control										
	TOTAL CONSERVATION OF NATURAL RESOURCES	753063	E59	162632	E59	559030	F59	0	G59	31401
K.	COMMUNITY DEVELOPMENT & PUBLIC HOUSING									

Community development	0							
Public housing	0							
Other community development and public housing*	9800			9800				
TOTAL COMMUNITY DEVELOPMENT & PUBLIC HOUSING	9800	E50	0	E50	9800	F50	0	G50

*List in space provided

Part II EXPENDITURES - GENERAL FUND - Continued

Item description		Total {a}		Salaries {b}		Other operating {c}		Construction {d}		Other capital {e}
L.	ECONOMIC DEVELOPMENT & OPPORTUNITY									
	Economic development (includes tourism)	565277		394481		167433				3363
	Training	0								
	Community action programs	0								
	Other economic development and opportunity*	420408		278347		130475				11586
	Public Relations									
	TOTAL ECONOMIC DEVELOPMENT & OPPORTUNITY	985685	E89	672828	E89	297908	E89	0	E89	14949
M.	DEBT SERVICE									
	Principal payments - G.O. debt	9875929				9875929				
	Principal payments - State loans	294805				294805				
	Total principal payments	10170734		0		10170734		0		0
	Interest - Short-term debt	0	I89		I89		I89		I89	
	Water Interest	0	I91		I91		I91		I91	
	Electric Interest	0	I92		I92		I92		I92	
	Gas Interest	0	I93		I93		I93		I93	
	Interest - G.O. debt	4437377	I89		I89	4437377	I89		I89	
	Interest - State loans	45975	I89		I89	45975	I89		I89	
	Other*	34724	I89		I89	34724	I89		I89	
	Total interest payments	4518076		0		4518076		0		0
	TOTAL DEBT SERVICE	14688810		0		14688810		0		0
N.	INTERGOVERNMENTAL									
	Financ. corps. grant to incorp. Municipalities	0								

Tax rebate to municipalities	38543	M89		M89	38543	M89		M89	
Board of education	94844030	M12		M12	94844030	M12		M12	
Community college	9543050	M18		M18	9543050	M18		M18	
Health department	2339270	M32		M32	2339270	M32		M32	
Library board	3029330	M52		M52	3029330	M52		M52	
Sanitary commission	0	M80		M80		M80		M80	
Transit commission	0	M94		M94		M94		M94	
Roads board	0	M44		M44		M44		M44	
Other intergovernmental*	0	M89		M89		M89		M89	
TOTAL INTERGOVERNMENTAL									
	109794223		0		109794223		0		0
O. MISCELLANEOUS EXPENDITURES									
Judgments and losses	0								
Unallocated retirement - pension	2925624				2925624				
Unallocated employee health ins.	-2590839				-2590839				
Unallocated retiree health insurance/OPEB	661400				661400				
Unallocated worker's comp.	-618556				-618556				
Unallocated social security	0								
Unallocated other miscellaneous*	590089				590089				
Total miscellaneous									
	967718	E89	0	E89	967718	F89	0	G89	0
TOTAL EXPENDITURES									
	209179248		46684316		161915849		0		579083
*List in space provided									
Remarks									

Part III DEBT SERVICE FUND REVENUES AND EXPENDITURES

Note: Please report each debt service fund in a separate column

Item Description								Total
A. REVENUES								
1. Property taxes	T01		T01		T01		T01	0
2. Other local taxes*	T19		T19		T19		T19	0
3. Licenses and permits	T29		T29		T29		T29	0
4. Intergovernmental revenue								
Federal	B89		B89		B89		B89	0
State	C89		C89		C89		C89	0
Other*	D89		D89		D89		D89	0
Total intergovernmental revenues								
		0		0		0		0
5. Service charges	A89		A89		A89		A89	0
6. Miscellaneous revenues	U99		U99		U99		U99	0
7. Long term debt proceeds								0
TOTAL REVENUES		0		0		0		0
B. EXPENDITURES								
1. Principal payments on debt								0
2. Interest payments on debt	I89		I89		I89		I89	0
3. Water Interest debt	I91		I91		I91		I91	0
4. Electric Interest	I92		I92		I92		I92	0
5. Gas Interest	I93		I93		I93		I93	0
6. Other*	I89		I89		I89		I89	0
TOTAL EXPENDITURES								
		0		0		0		0

*List in space provided

Part IV REVENUES - SPECIAL REVENUE FUND

Note: Please report each special revenue fund in a separate column. (Funds with revenues or expenditures below \$250,000 can be combined with other funds.)

Item Description		Community Grant Mana	Cascade Town Center	Inmate welfare		Contraband/Agric	Total
A. TAXES - LOCAL							
1. LOCAL PROPERTY TAXES	T01		230146	T01			230146
2. LOCAL INCOME TAXES	T40			T40			0
3. OTHER LOCAL TAXES							
Hotel and motel	T19			T19			2030105
Admissions and amusement taxes	T11			T11			0
Recordation taxes	T51			T51			0
Property transfer taxes	T50			T50			0
Stormwater management fee	U01			U01			0
Other*	T19			T19			99552
Total other local taxes		0	0		0	0	2129657
B. LICENSES AND PERMITS	T29			T29			2132132
C. INTERGOVERNMENTAL REVENUES							
1. FROM THE FEDERAL GOVERNMENT							
Public Safety							
Police	B89			B89			0
Fire	B89			B89			0
Corrections	B89			B89			0
Other public safety*	B89			B89			0
Transportation							
Highways	B46			B46			0
Transit	B94			B94			0
Airports	B01			B01			0
Other transportation*	B89			B89			432070
Sewer	B80			B80			0
Solid waste	B89			B89			0
Water	B91			B91			0
Electric	B92			B92			0
Gas	B93			B93			0
Health	B42			B42			0
Social Services	B89	102717		B89			102717
Parks, recreation, and culture	B89			B89			0
Conservation of natural resources	B59			B59			0
Community development and housing	B50			B50			0
Economic development and opportunity	B89			B89			0
Miscellaneous*	B89			B89			0
Total Federal grants		102717	0		0	0	534787
2. FROM THE STATE OF MARYLAND							
Public Safety							
Police	C89			C89			0
Fire	C89			C89			0
Corrections	C89			C89			0
Other public safety*	C89			C89			0
Transportation							
Highways	C46			C46			0
Transit	C94			C94			0
Airports	C89			C89			0
Other transportation*	C89			C89			54009
Sewer	C80			C80			0
Solid waste	C89			C89			0
Water	C91			C91			0
Electric	C92			C92			0
Gas	C93			C93			0
Health	C42			C42			0
Social Services	C89	1210894		C89			1210894
Parks, recreation, and culture	C89			C89			0
Conservation of natural resources	C89			C89			1805690
Community development and housing	C50			C50			0
Economic development and opportunity	C89			C89			0
Miscellaneous*	C89			C89			0
Total State grants		1210894	0		0	0	3070593
3. FROM OTHER AGENCIES							
Total from other agencies	D89			D89			29169
TOTAL INTERGOVERNMENTAL REVENUES		1313611	0		0	0	3634549

*List in space provided

Part IV REVENUES - SPECIAL REVENUE FUND - Continued								
Item Description		Community Grant Mana	Cascade Town Center	Inmate welfare		Contraband/Agric		Total
D. SERVICES CHARGES								
1. GENERAL GOVERNMENT CHARGES	A89	A89	A89	A89				0
2. PUBLIC SAFETY CHARGES	A89	A89	A89	A89	482215	A89	62237	544452
3. TRANSPORTATION CHARGES								
Highways and streets	A44	A44	A44	A44		A44		0
Parking facilities	A60	A60	A60	A60		A60		0
Transit	A94	A94	A94	A94		A94		0
Airport	A01	A01	A01	A01		A01		0
Other*	A89	A89	A89	A89		A89		0
Total transportation		0	0	0	0		0	0
4. SEWER, SOLID WASTE, AND WATER CHARGES								
Sewer	A80	A80	A80	A80		A80		0
Waste collection	A81	A81	A81	A81		A81		0
Waste disposal	A81	A81	A81	A81		A81		0
Water	A91	A91	A91	A91		A91		0
Other*	A89	A89	A89	A89		A89		0
Total sewer, solid waste, and water		0	0	0	0		0	0
5. HEALTH CHARGES	A89	A89	A89	A89		A89		0
6. SOCIAL SERVICE CHARGES	A89	A89	A89	A89		A89		0
7. RECREATION CHARGES	A61	A61	A61	A61		A61	39023	39023
8. PUBLIC SERVICES ENTERPRISE CHARGES								
Gas, light, and power	A93	A93	A93	A93		A93		0
Electric	A92	A92	A92	A92		A92		0
Liquor dispensaries - net profit	A89	A89	A89	A89		A89		0
Other*	A89	A89	A89	A89		A89		0
Total Public Services Enterprise		0	0	0	0		0	0
TOTAL SERVICE CHARGES		0	0	482215		101260		583475
E. FINES AND FORFEITURES								
Court fines								0
Red light camera fines								0
Speed camera fines								0
Other*								0
TOTAL FINES AND FORFEITURES	U30	0	0	0	0	0	0	0
F. MISCELLANEOUS REVENUES								
Investment earnings	U20	U20	U20	U20		U20		0
Other*	U99	U99	10597	U99		U99		14272
TOTAL MISCELLANEOUS		0	10597	0	0	0		14272
G. LONG TERM DEBT PROCEEDS								0
TOTAL REVENUES		1313611	240743	482215		101260		8724231
Remarks:								
*List in space provided								

Part V EXPENDITURES - SPECIAL REVENUE FUND

*Consolidate all expenditures (salaries, operating, construction, and capital) into the appropriate category.

Note: Please report each special revenue fund in a separate column. (Funds with revenues or expenditures below \$250,000 can be combined with other funds.)

Item Description		Community Grant Mana	Cascade Town Center	Inmate welfare		Contraband/Agric	Total
A. GENERAL GOVERNMENT							
1. LEGISLATIVE (Council or commission)	E29		E29	E29		E29	0
2. JUDICIAL							
Circuit court support							0
Orphans' court							0
State's attorney							0
Sheriff (judicial functions)							0
Law library							0
Other judicial*							0
Total Judicial	E25	0	E25	0	E25	0	E25 0
3. EXECUTIVE	E29		E29	E29		E29	0
4. ELECTIONS	E89		E89	E89		E89	0
5. FINANCIAL ADMINISTRATION	E23		E23	E23		E23	0
6. LEGAL	E25		E25	E25		E25	0
7. PERSONNEL ADMINISTRATION	E29		E29	E29		E29	0
8. PLANNING AND ZONING	E29		E29	E29		E29	0
9. GENERAL SERVICES	E89		E89	E89		E89	0
10. OTHER GENERAL GOVERNMENT*	E89		E89	708740	E89	E89	1477750
TOTAL GENERAL GOVERNMENT		0		708740		0	1477750
B. PUBLIC SAFETY							
Police	E62		E62	E62		E62 75352	75352
Fire	E24		E24	E24		E24	969129
Corrections	E04		E04	E04	456335	E04	456335
Other*	E62		E62	E62		E62	0
TOTAL PUBLIC SAFETY		0		0	456335		75352 1500816
C. PUBLIC WORKS							
Transportation services							
Highways and streets	E44		E44	E44		E44	0
Stormwater drainage	E80		E80	E80		E80	0
Parking facilities	E60		E60	E60		E60	0
Transit	E94		E94	E94		E94	0
Airport	E01		E01	E01		E01	0
Other*	E44		E44	E44		E44	0
Total transportation services		0		0		0	0
Sewer, solid waste, and water services							
Sewer	E80		E80	E80		E80	0
Waste collection	E81		E81	E81		E81	0
Waste disposal	E81		E81	E81		E81	0
Water	E91		E91	E91		E91	0
Other*	E91		E91	E91		E91	535079
Total sewer, solid waste, and water services		0		0		0	535079
Gas, light, and power							
Electric	E92		E92	E92		E92	0
Total gas, electric, light, and power		0		0		0	0
TOTAL PUBLIC WORKS		0		0		0	535079
D. HEALTH							
Department of health							
Other*							0
TOTAL HEALTH	E32	0	E32	0	E32	0	E32 0
E. SOCIAL SERVICES							
Office on aging							
Elderly and disabled transportation							0
Other*							0
TOTAL SOCIAL SERVICES	E89	0	E89	0	E89	0	E89 0
F. PARKS, RECREATION, AND CULTURE							
Parks							
Recreation						209733	209733
Culture and arts organization							0
Other*							0
TOTAL PARKS, RECREATION, AND CULTURE	E61	0	E61	0	E61	0	E61 209733 209733
G. CONSERVATION OF NATURAL RESOURCES							
Cooperative extension services							
Soil conservation services							0
Agricultural land preservation							2335733
Other*							0
TOTAL CONSERVATION OF NATURAL RESOURCES	E59	0	E59	0	E59	0	E59 2335733
H. COMMUNITY DEVELOPMENT AND PUBLIC HOUSING							
Community development							
Public housing		1576734					2545863
Other*							0
TOTAL COMMUNITY DEVELOPMENT & PUBLIC HOUSING	E50	1576734	E50	0	E50	0	E50 2545863

*List in space provided

Part V EXPENDITURES - SPECIAL REVENUE FUND - Continued										
Item Description			Community Grant Mana	Cascade Town Center	Inmate welfare		Contraband/Agric	Total		
I.	ECONOMIC DEVELOPMENT & OPPORTUNITY									
	Economic development (includes tourism)	E89						1379354		
	Community action programs	E89						0		
	Training	E89						0		
	Other*	E89						0		
	TOTAL ECONOMIC DEVELOPMENT AND OPPORTUNITY		0	0	0	0	0	1379354		
J.	DEBT SERVICE									
	Principal payments on debt							0		
	Interest payments on debt	I89						0		
	Water Interest	I91						0		
	Electric Interest	I92						0		
	Gas Interest	I93						0		
	TOTAL DEBT SERVICE		0	0	0	0	0	0		
K.	MISCELLANEOUS									
	Judgments and losses							0		
	Unallocated retirement - pension							0		
	Unallocated employee health ins.							0		
	Unallocated retiree health insurance/OPEB							0		
	Unallocated worker's comp.							0		
	Unallocated social security							0		
	Unallocated other miscellaneous*							0		
	TOTAL MISCELLANEOUS	E89	0	E89	0	E89	0	E89	0	
	TOTAL EXPENDITURES		1576734		708740		456335	285085	9984328	
	EXPENDITURE SUMMARY									
	Salaries	Z00	255030	Z00	261934	Z00	23743	Z00	69524	1042574
	Other operating expenses*		1321704		446806		432592		215561	8941754
	Construction								0	
	Other capital outlay*								0	
	Principal payments on debt								0	
	Interest payments on debt								0	
	TOTAL EXPENDITURES		1576734		708740		456335	285085	9984328	
	Remarks:									
*List in space provided										

Part VI REVENUES - CAPITAL PROJECT FUND

Note: Please report each capital project fund in a separate column. (Funds with revenues or expenditures below \$250,000 can be combined with other funds.)

Item Description		Capital Projects						Total
A. TAXES - LOCAL								
1. LOCAL PROPERTY TAXES	T01		T01		T01		T01	0
2. LOCAL INCOME TAXES	T40		T40		T40		T40	0
3. OTHER LOCAL TAXES								
Hotel and motel	T19		T19		T19		T19	0
Admissions and amusement taxes	T11		T11		T11		T11	0
Recordation taxes	T51		T51		T51		T51	0
Property transfer taxes	T50	1921470	T50		T50		T50	1921470
Stormwater management fee	U01		U01		U01		U01	0
Other*	T19	1197816	T19		T19		T19	1197816
Total other local taxes		3119286		0		0		3119286
B. LICENSES AND PERMITS	T29		T29		T29		T29	0
C. INTERGOVERNMENTAL REVENUES								
1. FROM THE FEDERAL GOVERNMENT								
Public Safety								
Police	B89		B89		B89		B89	0
Fire	B89		B89		B89		B89	0
Corrections	B89		B89		B89		B89	0
Other public safety*	B89		B89		B89		B89	0
Transportation								
Highways	B46		B46		B46		B46	0
Transit	B94		B94		B94		B94	0
Airports	B01		B01		B01		B01	0
Other transportation*	B89	2143121	B89		B89		B89	2143121
Sewer	B80		B80		B80		B80	0
Solid waste	B89		B89		B89		B89	0
Water	B91		B91		B91		B91	0
Electric	B92		B92		B92		B92	0
Gas	B93		B93		B93		B93	0
Health	B42		B42		B42		B42	0
Social Services	B89		B89		B89		B89	0
Parks, recreation, and culture	B89		B89		B89		B89	0
Conservation of natural resources	B59		B59		B59		B59	0
Community development and housing	B50		B50		B50		B50	0
Economic development and opportunity	B89		B89		B89		B89	0
Miscellaneous*	B89		B89		B89		B89	0
Total Federal grants		2143121		0		0		2143121
2. FROM THE STATE OF MARYLAND								
Public Safety								
Police	C89		C89		C89		C89	0
Fire	C89		C89		C89		C89	0
Corrections	C89		C89		C89		C89	0
Other public safety*	C89		C89		C89		C89	0
Transportation								
Highways	C46		C46		C46		C46	0
Transit	C94		C94		C94		C94	0
Airports	C89		C89		C89		C89	0
Other transportation*	C89	362074	C89		C89		C89	362074
Sewer	C80		C80		C80		C80	0
Solid waste	C89		C89		C89		C89	0
Water	C91		C91		C91		C91	0
Electric	C92		C92		C92		C92	0
Gas	C93		C93		C93		C93	0
Health	C42		C42		C42		C42	0
Social Services	C89		C89		C89		C89	0
Parks, recreation, and culture	C89	73376	C89		C89		C89	73376
Conservation of natural resources	C89		C89		C89		C89	0
Community development and housing	C50		C50		C50		C50	0
Economic development and opportunity	C89		C89		C89		C89	0
Miscellaneous*	C89		C89		C89		C89	0
Total State grants		435450		0		0		435450
3. FROM OTHER AGENCIES								
Total from other agencies	D89		D89		D89		D89	0
TOTAL INTERGOVERNMENTAL REVENUES		2578571		0		0		2578571

*List in space provided

Part VI REVENUES - CAPITAL PROJECT FUND - Continued									
Item Description		Capital Projects	-	-	-	-	-	-	Total
D.	SERVICES CHARGES								
	1. GENERAL GOVERNMENT CHARGES	A89	A89	A89	A89	A89	A89		0
	2. PUBLIC SAFETY CHARGES	A89	A89	A89	A89	A89	A89		0
	3. TRANSPORTATION CHARGES								
	Highways and streets	A44	A44	A44	A44	A44	A44		0
	Parking facilities	A60	A60	A60	A60	A60	A60		0
	Transit	A94	A94	A94	A94	A94	A94		0
	Airport	A01	A01	A01	A01	A01	A01		0
	Other*	A89	A89	A89	A89	A89	A89		0
	Total transportation		0	0	0	0	0		0
	4. SEWER, SOLID WASTE, AND WATER CHARGES								
	Sewer	A80	A80	A80	A80	A80	A80		0
	Waste collection	A81	A81	A81	A81	A81	A81		0
	Waste disposal	A81	A81	A81	A81	A81	A81		0
	Water	A91	A91	A91	A91	A91	A91		0
	Other*	A89	A89	A89	A89	A89	A89		0
	Total sewer, solid waste, and water		0	0	0	0	0		0
	5. HEALTH CHARGES	A89	A89	A89	A89	A89	A89		0
	6. SOCIAL SERVICE CHARGES	A89	A89	A89	A89	A89	A89		0
	7. RECREATION CHARGES	A61	A61	A61	A61	A61	A61		0
	8. PUBLIC SERVICES ENTERPRISE CHARGES								
	Gas, light, and power	A93	A93	A93	A93	A93	A93		0
	Electric	A92	A92	A92	A92	A92	A92		0
	Liquor dispensaries - net profit	A89	A89	A89	A89	A89	A89		0
	Other*	A89	A89	A89	A89	A89	A89		0
	Total Public Services Enterprise		0	0	0	0	0		0
	TOTAL SERVICE CHARGES		0	0	0	0	0		0
E.	FINES AND FORFEITURES								
	Court fines								0
	Red light camera fines								0
	Speed camera fines								0
	Other*								0
	TOTAL FINES AND FORFEITURES	U30	0	U30	0	U30	0	U30	0
F.	MISCELLANEOUS REVENUES								
	Investment earnings	U20	U20	U20	U20	U20	U20		0
	Other*	U99	42895	U99	U99	U99	U99		42895
	TOTAL MISCELLANEOUS		42895		0		0		42895
G.	LONG TERM DEBT PROCEEDS		12656522						12656522
	TOTAL REVENUES		18397274		0		0		18397274
	Remarks:								
*List in space provided									

Part VII EXPENDITURES - CAPITAL PROJECTS FUND

* Consolidate all expenditures (salaries, construction, and capital) into the appropriate category.

Note: Please report each capital project fund in a separate column. (Funds with revenues or expenditures below \$250,000 can be combined with other funds.)

Item Description		Capital Projects							Total
A. GENERAL GOVERNMENT									
1. LEGISLATIVE (Council or commission)	E29		E29		E29		E29		0
2. JUDICIAL									
Circuit court support									0
Orphans' court									0
State's attorney									0
Sheriff (judicial functions)									0
Law library									0
Other judicial*									0
Total Judicial									
	E25	0	E25	0	E25	0	E25	0	0
3. EXECUTIVE	E29		E29		E29		E29		0
4. ELECTIONS	E89		E89		E89		E89		0
5. FINANCIAL ADMINISTRATION	E23		E23		E23		E23		0
6. LEGAL	E25		E25		E25		E25		0
7. PERSONNEL ADMINISTRATION	E29		E29		E29		E29		0
8. PLANNING AND ZONING	E29		E29		E29		E29		0
9. GENERAL SERVICES	E89		E89		E89		E89		0
10. OTHER GENERAL GOVERNMENT*	E89	3434928	E89		E89		E89		3434928
TOTAL GENERAL GOVERNMENT									
		3434928		0		0		0	3434928
B. PUBLIC SAFETY									
Police	E62	657422	E62		E62		E62		657422
Fire	E24		E24		E24		E24		0
Corrections	E04	131758	E04		E04		E04		131758
Other*	E62	1802590	E62		E62		E62		1802590
TOTAL PUBLIC SAFETY									
		2591770		0		0		0	2591770
C. PUBLIC WORKS									
Transportation services									
Highways and streets	E44	13175791	E44		E44		E44		13175791
Stormwater drainage	E80		E80		E80		E80		0
Parking facilities	E60		E60		E60		E60		0
Transit	E94		E94		E94		E94		0
Airport	E01		E01		E01		E01		0
Other*	E44		E44		E44		E44		0
Total transportation services									
		13175791		0		0		0	13175791
Sewer, solid waste, and water services									
Sewer	E80		E80		E80		E80		0
Waste collection	E81		E81		E81		E81		0
Waste disposal	E81		E81		E81		E81		0
Water	E91		E91		E91		E91		0
Other*	E91		E91		E91		E91		0
Total sewer, solid waste, and water services									
		0		0		0		0	0
Gas, light, and power									
Electric	E92		E92		E92		E92		0
Total gas, electric, light, and power									
		0		0		0		0	0
TOTAL PUBLIC WORKS									
		13175791		0		0		0	13175791
D. HEALTH									
Department of health									0
Other*									0
TOTAL HEALTH									
	E32	0	E32	0	E32	0	E32	0	0
E. SOCIAL SERVICES									
Office on aging									0
Elderly and disabled transportation									0
Other*									0
TOTAL SOCIAL SERVICES									
	E89	0	E89	0	E89	0	E89	0	0
F. PARKS, RECREATION, AND CULTURE									
Parks		81529							81529
Recreation									0
Culture and arts organization									0
Other*									0
TOTAL PARKS, RECREATION, AND CULTURE									
	E61	81529	E61	0	E61	0	E61	0	81529
G. CONSERVATION OF NATURAL RESOURCES									
Cooperative extension services									0
Soil conservation services									0
Agricultural land preservation									0
Other*									0
TOTAL CONSERVATION OF NATURAL RESOURCES									
	E59	0	E59	0	E59	0	E59	0	0
H. COMMUNITY DEVELOPMENT AND PUBLIC HOUSING									
Community development									0
Public housing									0
Other*									0
TOTAL COMMUNITY DEVELOPMENT & PUBLIC HOUSING									
	E50	0	E50	0	E50	0	E50	0	0

*List in space provided

Part VII EXPENDITURES - CAPITAL PROJECTS FUND - Continued									
Item Description		Capital Projects						Total	
I.	ECONOMIC DEVELOPMENT AND OPPORTUNITY								
	Economic development (includes tourism)	E89		E89		E89		E89	0
	Training	E89		E89		E89		E89	0
	Community action programs	E89		E89		E89		E89	0
	Other*	E89		E89		E89		E89	0
	TOTAL ECONOMIC DEVELOPMENT AND OPPORTUNITY		0		0		0		0
J.	DEBT SERVICE								
	Principal payments on debt								0
	Interest payments on debt	I89		I89		I89		I89	0
	Water Interest	I91		I91		I91		I91	0
	Electric Interest	I92		I92		I92		I92	0
	Gas Interest	I93		I93		I93		I93	0
	TOTAL DEBT SERVICE		0		0		0		0
K.	MISCELLANEOUS								
	Judgments and losses								0
	Unallocated retirement - pension								0
	Unallocated employee health ins.								0
	Unallocated retiree health insurance/OPEB								0
	Unallocated worker's comp.								0
	Unallocated social security								0
	Unallocated other miscellaneous*		1707014						1707014
	TOTAL MISCELLANEOUS	E89	1707014	E89	0	E89	0	E89	0
	TOTAL EXPENDITURES		20991032		0		0		20991032
	EXPENDITURE SUMMARY								
	Salaries	Z00		Z00		Z00		Z00	0
	Other operating expenses*								0
	TOTAL EXPENDITURES		0		0		0		0
	Remarks:								
*List in space provided									

Part VIII REVENUES - PERMANENT FUND

Note: Please report each permanent fund in a separate column. (Funds with revenues or expenditures below \$250,000 can be combined with other funds.)

Item Description									Total
A. TAXES - LOCAL									
1. LOCAL PROPERTY TAXES	T01		T01		T01		T01		0
2. LOCAL INCOME TAXES	T40		T40		T40		T40		0
3. OTHER LOCAL TAXES*	T19		T19		T19		T19		0
B. LICENSES AND PERMITS									
T29			T29		T29		T29		0
C. INTERGOVERNMENTAL REVENUES									
1. FROM THE FEDERAL GOVERNMENT									
Public Safety									
Police	B89		B89		B89		B89		0
Fire	B89		B89		B89		B89		0
Corrections	B89		B89		B89		B89		0
Other public safety*	B89		B89		B89		B89		0
Transportation									
Highways	B46		B46		B46		B46		0
Transit	B94		B94		B94		B94		0
Airports	B01		B01		B01		B01		0
Other transportation*	B89		B89		B89		B89		0
Sewer	B80		B80		B80		B80		0
Solid waste	B89		B89		B89		B89		0
Water	B91		B91		B91		B91		0
Electric	B92		B92		B92		B92		0
Gas	B93		B93		B93		B93		0
Health	B42		B42		B42		B42		0
Social Services	B89		B89		B89		B89		0
Parks, recreation, and culture	B89		B89		B89		B89		0
Conservation of natural resources	B59		B59		B59		B59		0
Community development and housing	B50		B50		B50		B50		0
Economic development and opportunity	B89		B89		B89		B89		0
Miscellaneous*	B89		B89		B89		B89		0
Total Federal grants									
		0		0		0		0	0
2. FROM THE STATE OF MARYLAND									
Public Safety									
Police	C89		C89		C89		C89		0
Fire	C89		C89		C89		C89		0
Corrections	C89		C89		C89		C89		0
Other public safety*	C89		C89		C89		C89		0
Transportation									
Highways	C46		C46		C46		C46		0
Transit	C94		C94		C94		C94		0
Airports	C89		C89		C89		C89		0
Other transportation*	C89		C89		C89		C89		0
Sewer	C80		C80		C80		C80		0
Solid waste	C89		C89		C89		C89		0
Water	C91		C91		C91		C91		0
Electric	C92		C92		C92		C92		0
Gas	C93		C93		C93		C93		0
Health	C42		C42		C42		C42		0
Social Services	C89		C89		C89		C89		0
Parks, recreation, and culture	C89		C89		C89		C89		0
Conservation of natural resources	C89		C89		C89		C89		0
Community development and housing	C50		C50		C50		C50		0
Economic development and opportunity	C89		C89		C89		C89		0
Miscellaneous*	C89		C89		C89		C89		0
Total State grants									
		0		0		0		0	0
3. FROM OTHER AGENCIES									
Total from other agencies									
	D89		D89		D89		D89		0
TOTAL INTERGOVERNMENTAL REVENUES									
		0		0		0		0	0

*List in space provided

Part VIII REVENUES - PERMANENT FUND - Continued

Item Description			-		-		-		-	Total
D.	SERVICES CHARGES									
	1. GENERAL GOVERNMENT CHARGES	A89		A89		A89		A89		0
	2. PUBLIC SAFETY CHARGES	A89		A89		A89		A89		0
	3. TRANSPORTATION CHARGES									
	Highways and streets	A44		A44		A44		A44		0
	Parking facilities	A60		A60		A60		A60		0
	Transit	A94		A94		A94		A94		0
	Airport	A01		A01		A01		A01		0
	Other*	A89		A89		A89		A89		0
	Total transportation		0		0		0		0	0
	4. SEWER, SOLID WASTE, AND WATER CHARGES									
	Sewer	A80		A80		A80		A80		0
	Waste collection	A81		A81		A81		A81		0
	Waste disposal	A81		A81		A81		A81		0
	Water	A91		A91		A91		A91		0
	Other*	A89		A89		A89		A89		0
	Total sewer, solid waste, and water		0		0		0		0	0
	5. HEALTH CHARGES	A89		A89		A89		A89		0
	6. SOCIAL SERVICE CHARGES	A89		A89		A89		A89		0
	7. RECREATION CHARGES	A61		A61		A61		A61		0
	8. PUBLIC SERVICES ENTERPRISE CHARGES									
	Gas, light, and power	A93		A93		A93		A93		0
	Electric	A92		A92		A92		A92		0
	Liquor dispensaries - net profit	A89		A89		A89		A89		0
	Other*	A89		A89		A89		A89		0
	Total Public Services Enterprise		0		0		0		0	0
	TOTAL SERVICE CHARGES		0		0		0		0	0
E.	FINES AND FORFEITURES	U30		U30		U30		U30		0
F.	MISCELLANEOUS REVENUES									
	Investment earnings	U20		U20		U20		U20		0
	Other*	U99		U99		U99		U99		0
	TOTAL MISCELLANEOUS		0		0		0		0	0
G.	LONG TERM DEBT PROCEEDS									0
	TOTAL REVENUES		0		0		0		0	0
Remarks:										
*List in space provided										

Part IX EXPENDITURES - PERMANENT FUND

* Consolidate all expenditures (salaries, operating, construction, and capital) into the appropriate category.

Note: Please report each permanent fund in a separate column. (Funds with revenues or expenditures below \$250,000 can be combined with other funds.)

Item Description									Total
A. GENERAL GOVERNMENT									0
TOTAL GENERAL GOVERNMENT	E29	0	E29	0	E29	0	E29	0	0
B. PUBLIC SAFETY									
Police	E62		E62		E62		E62		0
Fire	E24		E24		E24		E24		0
Corrections	E04		E04		E04		E04		0
Other*	E62		E62		E62		E62		0
TOTAL PUBLIC SAFETY		0		0		0		0	0
C. PUBLIC WORKS									
Transportation services									
Highways and streets (including storm drainage)	E44		E44		E44		E44		0
Parking facilities	E60		E60		E60		E60		0
Transit	E94		E94		E94		E94		0
Airport	E01		E01		E01		E01		0
Other*	E44		E44		E44		E44		0
Total transportation services		0		0		0		0	0
Sewer, solid waste, and water services									
Sewer	E80		E80		E80		E80		0
Waste collection	E81		E81		E81		E81		0
Waste disposal	E81		E81		E81		E81		0
Water	E91		E91		E91		E91		0
Other*	E91		E91		E91		E91		0
Total sewer, solid waste, and water services		0		0		0		0	0
Gas, light, and power	E93		E93		E93		E93		0
Electric	E92		E92		E92		E92		0
Total gas, electric, light, and power		0		0		0		0	0
TOTAL PUBLIC WORKS		0		0		0		0	0
D. HEALTH									
Department of health									0
Other*									0
TOTAL HEALTH	E32	0	E32	0	E32	0	E32	0	0
E. SOCIAL SERVICES									
Office on aging									0
Elderly and disabled transportation									0
Other*									0
TOTAL SOCIAL SERVICES	E89	0	E89	0	E89	0	E89	0	0
F. PARKS, RECREATION, AND CULTURE									
Parks	E61		E61		E61		E61		0
Recreation	E61		E61		E61		E61		0
Culture and arts organization	E61		E61		E61		E61		0
Other*	E61		E61		E61		E61		0
TOTAL PARKS, RECREATION, AND CULTURE		0		0		0		0	0
G. CONSERVATION OF NATURAL RESOURCES									
Cooperative extension services									0
Soil conservation services									0
Agricultural land preservation									0
Other*									0
TOTAL CONSERVATION OF NATURAL RESOURCES	E59	0	E59	0	E59	0	E59	0	0
H. COMMUNITY DEVELOPMENT AND PUBLIC HOUSING									
Community development									0
Public housing									0
Other*									0
TOTAL COMMUNITY DEVELOPMENT AND PUBLIC HOUSING	E50	0	E50	0	E50	0	E50	0	0

*List in space provided

Part IX EXPENDITURES - PERMANENT FUND - Continued									
Item Description			-		-		-		Total
I.	ECONOMIC DEVELOPMENT AND OPPORTUNITY								
	Economic development (includes tourism)	E89		E89		E89		E89	0
	Training	E89		E89		E89		E89	0
	Community action programs	E89		E89		E89		E89	0
	Other*	E89		E89		E89		E89	0
	TOTAL ECONOMIC DEVELOPMENT AND OPPORTUNITY		0		0		0		0
J.	DEBT SERVICE								
	Principal payments on debt								0
	Interest payments on debt	I89		I89		I89		I89	0
	Water Interest	I91		I91		I91		I91	0
	Electric Interest	I92		I92		I92		I92	0
	Gas Interest	I93		I93		I93		I93	0
	TOTAL DEBT SERVICE		0		0		0		0
K.	MISCELLANEOUS	E89		E89		E89		E89	0
	TOTAL MISCELLANEOUS		0		0		0		0
	TOTAL EXPENDITURES		0		0		0		0
	EXPENDITURE SUMMARY								
	Salaries	Z00		Z00		Z00		Z00	0
	Other operating expenses*								0
	Construction								0
	Other capital outlay*								0
	Principal payments on debt								0
	Interest payments on debt								0
	TOTAL EXPENDITURES		0		0		0		0
	Remarks:								
*List in space provided									

Part X REVENUES - ENTERPRISE FUND

Note: Please report each enterprise fund in a separate column. (Funds with revenues or expenditures below \$250,000 can be combined with other funds.)

Item Description		Water Quality		Solid Waste		Airport Fund		Public Transit	Total
A. TAXES - LOCAL									
1. LOCAL PROPERTY TAXES	T01		T01		T01		T01		0
2. LOCAL INCOME TAXES	T40		T40		T40		T40		0
3. OTHER LOCAL TAXES									
Hotel and motel	T19		T19		T19		T19		0
Admissions and amusement taxes	T11		T11		T11		T11		0
Recordation taxes	T51		T51		T51		T51		0
Property transfer taxes	T50		T50		T50		T50		0
Stormwater management fee	U01		U01		U01		U01		0
Other*	T19		T19		T19		T19		0
Total other local taxes									
		0		0		0		0	0
B. LICENSES AND PERMITS									
	T29		T29		T29		T29		0
C. INTERGOVERNMENTAL REVENUES									
1. FROM THE FEDERAL GOVERNMENT									
Public Safety									
Police	B89		B89		B89		B89		0
Fire	B89		B89		B89		B89		0
Corrections	B89		B89		B89		B89		0
Other public safety*	B89		B89		B89		B89		0
Transportation									
Highways	B46		B46		B46		B46		0
Transit	B94		B94		B94		B94	1189659	1189659
Airports	B01		B01		B01	2550309	B01		2550309
Other transportation*	B89		B89		B89		B89		0
Sewer									
	B80	278	B80		B80		B80		278
Solid waste	B89		B89		B89		B89		0
Water	B91		B91		B91		B91		0
Electric	B92		B92		B92		B92		0
Gas	B93		B93		B93		B93		0
Health	B42		B42		B42		B42		0
Social Services	B89		B89		B89		B89		0
Parks, recreation, and culture	B89		B89		B89		B89		0
Conservation of natural resources	B59		B59		B59		B59		0
Community development and housing	B50		B50		B50		B50		0
Economic development and opportunity	B89		B89		B89		B89		0
Miscellaneous*	B89		B89		B89		B89		0
Total Federal grants									
		278		0		2550309		1189659	3740246
2. FROM THE STATE OF MARYLAND									
Public Safety									
Police	C89		C89		C89		C89		0
Fire	C89		C89		C89		C89		0
Corrections	C89		C89		C89		C89		0
Other public safety*	C89		C89		C89		C89		0
Transportation									
Highways	C46		C46		C46		C46		0
Transit	C94		C94		C94		C94	596623	596623
Airports	C89		C89		C89	191860	C89		191860
Other transportation*	C89		C89		C89		C89		0
Sewer									
	C80	11847774	C80		C80		C80		11847774
Solid waste	C89		C89		C89		C89		0
Water	C91		C91		C91		C91		0
Electric	C92		C92		C92		C92		0
Gas	C93		C93		C93		C93		0
Health	C42		C42		C42		C42		0
Social Services	C89		C89		C89		C89		0
Parks, recreation, and culture	C89		C89		C89		C89		0
Conservation of natural resources	B89		B89		B89		B89		0
Community development and housing	C50		C50		C50		C50		0
Economic development and opportunity	C89		C89		C89		C89		0
Miscellaneous*	C89		C89		C89		C89		0
Total State grants									
		11847774		0		191860		596623	12636257
3. FROM OTHER AGENCIES									
Total from other agencies									
	D89		D89		D89		D89		0
TOTAL INTERGOVERNMENTAL REVENUES									
		11848052		0		2742169		1786282	16376503

*List in space provided

Part X REVENUES - ENTERPRISE FUND - Continued									
Item Description		Water Quality		Solid Waste		Airport Fund		Public Transit	Total
D. SERVICES CHARGES									
1. GENERAL GOVERNMENT CHARGES	A89		A89		A89		A89		0
2. PUBLIC SAFETY CHARGES	A89		A89		A89		A89		0
3. TRANSPORTATION CHARGES									
Highways and streets	A44		A44		A44		A44		0
Parking facilities	A60		A60		A60		A60		0
Transit	A94		A94		A94		A94	414541	414541
Airport	A01		A01		A01	2524394	A01		2524394
Other*	A89		A89		A89		A89		0
Total transportation		0		0		2524394		414541	2938935
4. SEWER, SOLID WASTE, AND WATER CHARGES									
Sewer	A80	9404061	A80		A80		A80		9404061
Waste collection	A81		A81	5617487	A81		A81		5617487
Waste disposal	A81		A81		A81		A81		0
Water	A91	930456	A91		A91		A91		930456
Other*	A89	470417	A89		A89		A89		470417
Total sewer, solid waste, and water		10804934		5617487		0		0	16422421
5. HEALTH CHARGES	A89		A89		A89		A89		0
6. SOCIAL SERVICE CHARGES	A89		A89		A89		A89		0
7. RECREATION CHARGES	A61		A61		A61		A61		783197
8. PUBLIC SERVICES ENTERPRISE CHARGES									
Gas, light, and power	A93		A93		A93		A93		0
Electric	A92		A92		A92		A92		0
Liquor dispensaries - net profit	A89		A89		A89		A89		0
Other*	A89		A89		A89		A89		0
Total Public Services Enterprise		0		0		0		0	0
TOTAL SERVICE CHARGES		10804934		5617487		2524394		414541	20144553
E. FINES AND FORFEITURES									
Court fines									0
Red light camera fines									0
Speed camera fines									0
Other*									0
TOTAL FINES AND FORFEITURES	U30	0	U30	0	U30	0	U30	0	0
F. MISCELLANEOUS REVENUES									
Investment earnings	U20	172376	U20	292	U20	2462	U20		175130
Other*	U99	1172790	U99	189319	U99	6654	U99	33130	1410369
Contributed assets and Miscellaneous									
TOTAL MISCELLANEOUS		1345166		189611		9116		33130	1585499
TOTAL REVENUES		23998152		5807098		5275679		2233953	38106555
Remarks:									
*List in space provided									

Part XI EXPENSES - ENTERPRISE FUND

* Consolidate all expenditures (salaries, operating, construction, and capital) into the appropriate category.

Note: Please report each enterprise fund in a separate column. (Funds with revenues or expenditures below \$250,000 can be combined with other funds.)

Item Description		Water Quality		Solid Waste		Airport Fund		Public Transit		Total
A. GENERAL GOVERNMENT										
1. LEGISLATIVE (Council or commission)	E29		E29		E29		E29			0
2. JUDICIAL										
Circuit court support										0
Orphans' court										0
State's attorney										0
Sheriff (judicial functions)										0
Law library										0
Other judicial*										0
Total Judicial	E25	0	E25	0	E25	0	E25	0		0
3. EXECUTIVE	E29		E29		E29		E29			0
4. ELECTIONS	E89		E89		E89		E89			0
5. FINANCIAL ADMINISTRATION	E23		E23		E23		E23			0
6. LEGAL	E25		E25		E25		E25			0
7. PERSONNEL ADMINISTRATION	E29		E29		E29		E29			0
8. PLANNING AND ZONING	E29		E29		E29		E29			0
9. GENERAL SERVICES	E89		E89		E89		E89			0
10. OTHER GENERAL GOVERNMENT*	E89		E89		E89		E89			0
TOTAL GENERAL GOVERNMENT		0		0		0		0		0
B. PUBLIC SAFETY										
Police	E62		E62		E62		E62			0
Fire	E24		E24		E24		E24			0
Corrections	E04		E04		E04		E04			0
Other*	E89		E89		E89		E89			0
TOTAL PUBLIC SAFETY		0		0		0		0		0
C. PUBLIC WORKS										
Transportation services										
Highways and streets	E44		E44		E44		E44			0
Stormwater drainage	E80		E80		E80		E80			0
Parking facilities	E60		E60		E60		E60			0
Transit	E94		E94		E94		E94	2921221		2921221
Airport	E01		E01		E01	8284493	E01			8284493
Other*	E44		E44		E44		E44			0
Total transportation services		0		0		8284493		2921221		11205714
Sewer, solid waste, and water services										
Sewer	E80	7471945	E80		E80		E80			7471945
Waste collection	E81		E81	6544767	E81		E81			6544767
Waste disposal	E81		E81		E81		E81			0
Water	E91	998983	E91		E91		E91			998983
Other*	E91	4233291	E91		E91		E91			4233291
Total sewer, solid waste, and water services		12704219		6544767		0		0		19248986
Gas, light, and power										
Electric	E92		E92		E92		E92			0
Total gas, electric, light, and power		0		0		0		0		0
TOTAL PUBLIC WORKS		12704219		6544767		8284493		2921221		30454700
D. HEALTH										
Department of health										0
Other*										0
TOTAL HEALTH	E32	0	E32	0	E32	0	E32	0		0
E. SOCIAL SERVICES										
Office on aging										0
Elderly and disabled transportation										0
Other*										0
TOTAL SOCIAL SERVICES	E89	0	E89	0	E89	0	E89	0		0
F. PARKS, RECREATION, AND CULTURE										
Parks	E61		E61		E61		E61			0
Recreation	E61		E61		E61		E61			1283907
Culture and arts organization	E61		E61		E61		E61			0
Other*	E61		E61		E61		E61			0
TOTAL PARKS, RECREATION, AND CULTURE		0		0		0		0		1283907
G. CONSERVATION OF NATURAL RESOURCES										
Cooperative extension services										0
Soil conservation services										0
Agricultural land preservation										0
Other*										0
TOTAL CONSERVATION OF NATURAL RESOURCES	E59	0	E59	0	E59	0	E59	0		0
H. COMMUNITY DEVELOPMENT AND PUBLIC HOUSING										
Community development										0
Public housing										0
Other*										0
TOTAL COMMUNITY DEVELOPMENT AND PUBLIC HOUSING	E50	0	E50	0	E50	0	E50	0		0

*List in space provided

Part XI EXPENSES - ENTERPRISE FUND - Continued										
Item Description			Water Quality		Solid Waste		Airport Fund		Public Transit	Total
I.	ECONOMIC DEVELOPMENT AND OPPORTUNITY									
	Economic development (includes tourism)	E89		E89		E89		E89		0
	Training	E89		E89		E89		E89		0
	Community action programs	E89		E89		E89		E89		0
	Other*	E89		E89		E89		E89		0
	TOTAL ECONOMIC DEVELOPMENT AND OPPORTUNITY		0		0		0		0	0
J.	DEBT SERVICE									
	Interest expense on debt	I89	1119813	I89	469068	I89	18316	I89		1607197
	Water Interest	I91		I91		I91		I91		0
	Electric Interest	I92		I92		I92		I92		0
	Gas Interest	I93		I93		I93		I93		0
	TOTAL DEBT SERVICE		1119813		469068		18316		0	1607197
K.	MISCELLANEOUS									
	Judgments and losses									0
	Unallocated retirement - pension									0
	Unallocated employee health ins.									0
	Unallocated retiree health insurance/OPEB									0
	Unallocated worker's comp.									0
	Unallocated social security									0
	Unallocated other miscellaneous*		75952		14191		58073		9176	168537
	TOTAL MISCELLANEOUS	E89	75952	E89	14191	E89	58073	E89	9176	168537
	TOTAL EXPENDITURES		13899984		7028026		8360882		2930397	33514341
	EXPENDITURE SUMMARY									
	Salaries	Z00	6439877	Z00	2035431	Z00	924942	Z00	1834693	11916154
	Other operating expenses*		7460107		4992595		7435940		1095704	21598187
	Construction									0
	Other capital outlay*									0
	Interest expense on debt									0
	TOTAL EXPENSES		13899984		7028026		8360882		2930397	33514341
	Remarks:									
*List in space provided										

Part XII REVENUES - COMPONENT UNITS

Note: Please report each component unit in a separate column. (Component units with revenues or expenditures below \$250,000 can be combined with other funds.)

Item Description									Total
A. TAXES - LOCAL									
1. LOCAL PROPERTY TAXES	T01		T01		T01		T01		0
2. LOCAL INCOME TAXES	T40		T40		T40		T40		0
3. OTHER LOCAL TAXES									
Hotel and motel	T19		T19		T19		T19		0
Admissions and amusement taxes	T11		T11		T11		T11		0
Recordation taxes	T51		T51		T51		T51		0
Property transfer taxes	T50		T50		T50		T50		0
Stormwater management fee	U01		U01		U01		U01		0
Other*	T19		T19		T19		T19		0
Total other local taxes		0		0		0		0	0
B. LICENSES AND PERMITS	T29		T29		T29		T29		0
C. INTERGOVERNMENTAL REVENUES									
1. FROM THE FEDERAL GOVERNMENT									
Public Safety									
Police	B89		B89		B89		B89		0
Fire	B89		B89		B89		B89		0
Corrections	B89		B89		B89		B89		0
Other public safety*	B89		B89		B89		B89		0
Transportation									
Highways	B46		B46		B46		B46		0
Transit	B94		B94		B94		B94		0
Airports	B01		B01		B01		B01		0
Other transportation*	B89		B89		B89		B89		0
Sewer	B80		B80		B80		B80		0
Solid waste	B89		B89		B89		B89		0
Water	B91		B91		B91		B91		0
Electric	B92		B92		B92		B92		0
Gas	B93		B93		B93		B93		0
Health	B42		B42		B42		B42		0
Social Services	B89		B89		B89		B89		0
Parks, recreation, and culture	B89		B89		B89		B89		0
Conservation of natural resources	B59		B59		B59		B59		0
Community development and housing	B50		B50		B50		B50		0
Economic development and opportunity	B89		B89		B89		B89		0
Miscellaneous*	B89		B89		B89		B89		0
Total Federal grants		0		0		0		0	0
2. FROM THE STATE OF MARYLAND									
Public Safety									
Police	C89		C89		C89		C89		0
Fire	C89		C89		C89		C89		0
Corrections	C89		C89		C89		C89		0
Other public safety*	C89		C89		C89		C89		0
Transportation									
Highways	C46		C46		C46		C46		0
Transit	C94		C94		C94		C94		0
Airports	C89		C89		C89		C89		0
Other transportation*	C89		C89		C89		C89		0
Sewer	C80		C80		C80		C80		0
Solid waste	C89		C89		C89		C89		0
Water	C91		C91		C91		C91		0
Electric	C92		C92		C92		C92		0
Gas	C93		C93		C93		C93		0
Health	C42		C42		C42		C42		0
Social Services	C89		C89		C89		C89		0
Parks, recreation, and culture	C89		C89		C89		C89		0
Conservation of natural resources	B89		B89		B89		B89		0
Community development and housing	C50		C50		C50		C50		0
Economic development and opportunity	C89		C89		C89		C89		0
Miscellaneous*	C89		C89		C89		C89		0
Total State grants		0		0		0		0	0
3. FROM OTHER AGENCIES									
Total from other agencies	D89		D89		D89		D89		0
TOTAL INTERGOVERNMENTAL REVENUES		0		0		0		0	0

*List in space provided

Part XII REVENUES - COMPONENT UNITS - Continued

Item Description									Total
D. SERVICES CHARGES									
1. GENERAL GOVERNMENT CHARGES	A89		A89		A89		A89		0
2. PUBLIC SAFETY CHARGES	A89		A89		A89		A89		0
3. TRANSPORTATION CHARGES									
Highways and streets	A44		A44		A44		A44		0
Parking facilities	A60		A60		A60		A60		0
Transit	A94		A94		A94		A94		0
Airport	A01		A01		A01		A01		0
Other*	A89		A89		A89		A89		0
Total transportation									
		0		0		0		0	0
4. SEWER, SOLID WASTE, AND WATER CHARGES									
Sewer	A80		A80		A80		A80		0
Waste collection	A81		A81		A81		A81		0
Waste disposal	A81		A81		A81		A81		0
Water	A91		A91		A91		A91		0
Other*	A89		A89		A89		A89		0
Total sewer, solid waste, and water									
		0		0		0		0	0
5. HEALTH CHARGES	A89		A89		A89		A89		0
6. SOCIAL SERVICE CHARGES	A89		A89		A89		A89		0
7. RECREATION CHARGES	A61		A61		A61		A61		0
8. PUBLIC SERVICES ENTERPRISE CHARGES									
Gas, light, and power	A93		A93		A93		A93		0
Electric	A92		A92		A92		A92		0
Liquor dispensaries - net profit	A89		A89		A89		A89		0
Other*	A89		A89		A89		A89		0
Total Public Services Enterprise									
		0		0		0		0	0
TOTAL SERVICE CHARGES		0		0		0		0	0
E. FINES AND FORFEITURES									
Court fines									0
Red light camera fines									0
Speed camera fines									0
Other*									0
TOTAL FINES AND FORFEITURES									
	U30	0	U30	0	U30	0	U30	0	0
F. MISCELLANEOUS REVENUES									
Investment earnings	U20		U20		U20		U20		0
Other*	U99		U99		U99		U99		0
TOTAL MISCELLANEOUS									
		0		0		0		0	0
G. LONG TERM DEBT PROCEEDS									
TOTAL REVENUES		0		0		0		0	0
Remarks:									
*List in space provided									

Part XIII EXPENDITURES - COMPONENT UNITS

* Consolidate all expenditures (salaries, operating, construction, and capital) into the appropriate category.

Note: Please report each component unit in a separate column. (Component units with revenues or expenditures below \$250,000 can be combined with other funds.)

Item Description									Total
A. GENERAL GOVERNMENT									
1. LEGISLATIVE (Council or commission)	E29		E29		E29		E29		0
2. JUDICIAL									
Circuit court support									0
Orphans' court									0
State's attorney									0
Sheriff (judicial functions)									0
Law library									0
Other judicial*									0
Total Judicial	E25	0	E25	0	E25	0	E25	0	0
3. EXECUTIVE	E29		E29		E29		E29		0
4. ELECTIONS	E89		E89		E89		E89		0
5. FINANCIAL ADMINISTRATION	E23		E23		E23		E23		0
6. LEGAL	E25		E25		E25		E25		0
7. PERSONNEL ADMINISTRATION	E29		E29		E29		E29		0
8. PLANNING AND ZONING	E29		E29		E29		E29		0
9. GENERAL SERVICES	E89		E89		E89		E89		0
10. OTHER GENERAL GOVERNMENT*	E89		E89		E89		E89		0
TOTAL GENERAL GOVERNMENT		0		0		0		0	0
B. PUBLIC SAFETY									
Police	E62		E62		E62		E62		0
Fire	E24		E24		E24		E24		0
Corrections	E04		E04		E04		E04		0
Other*	E89		E89		E89		E89		0
TOTAL PUBLIC SAFETY		0		0		0		0	0
C. PUBLIC WORKS									
Transportation services									
Highways and streets	E44		E44		E44		E44		0
Stormwater drainage	E80		E80		E80		E80		0
Parking facilities	E60		E60		E60		E60		0
Transit	E94		E94		E94		E94		0
Airport	E01		E01		E01		E01		0
Other*	E44		E44		E44		E44		0
Total transportation services		0		0		0		0	0
Sewer, solid waste, and water services									
Sewer	E80		E80		E80		E80		0
Waste collection	E81		E81		E81		E81		0
Waste disposal	E81		E81		E81		E81		0
Water	E91		E91		E91		E91		0
Other*	E91		E91		E91		E91		0
Total sewer, solid waste, and water services		0		0		0		0	0
Gas, light, and power	E93		E93		E93		E93		0
Electric	E92		E92		E92		E92		0
Total gas, electric, light, and power		0		0		0		0	0
TOTAL PUBLIC WORKS		0		0		0		0	0
D. HEALTH									
Department of health									0
Other*									0
TOTAL HEALTH	E32	0	E32	0	E32	0	E32	0	0
E. SOCIAL SERVICES									
Office on aging									0
Elderly and disabled transportation									0
Other*									0
TOTAL SOCIAL SERVICES	E89	0	E89	0	E89	0	E89	0	0
F. PARKS, RECREATION, AND CULTURE									
Parks									0
Recreation									0
Culture and arts organization									0
Other*									0
TOTAL PARKS, RECREATION, AND CULTURE	E61	0	E61	0	E61	0	E61	0	0
G. CONSERVATION OF NATURAL RESOURCES									
Cooperative extension services									0
Soil conservation services									0
Agricultural land preservation									0
Other*									0
TOTAL CONSERVATION OF NATURAL RESOURCES	E59	0	E59	0	E59	0	E59	0	0
H. COMMUNITY DEVELOPMENT AND PUBLIC HOUSING									
Community development									0
Public housing									0
Other*									0
TOTAL COMMUNITY DEVELOPMENT AND PUBLIC HOUSING	E50	0	E50	0	E50	0	E50	0	0

*List in space provided

Part XIII EXPENDITURES - COMPONENT UNITS - Continued

Item Description		-		-		-		-	Total
I. ECONOMIC DEVELOPMENT AND OPPORTUNITY									
Economic development (includes tourism)	E89		E89		E89		E89		0
Training	E89		E89		E89		E89		0
Community action programs	E89		E89		E89		E89		0
Other*	E89		E89		E89		E89		0
TOTAL ECONOMIC DEVELOPMENT AND OPPORTUNITY		0		0		0		0	0
J. DEBT SERVICE									
Principal payments on debt									0
Interest payments on debt	I89		I89		I89		I89		0
Water Interest	I91		I91		I91		I91		0
Electric Interest	I92		I92		I92		I92		0
Gas Interest	I93		I93		I93		I93		0
TOTAL DEBT SERVICE		0		0		0		0	0
K. MISCELLANEOUS									
Judgments and losses									0
Unallocated retirement - pension									0
Unallocated employee health ins.									0
Unallocated retiree health insurance/OPEB									0
Unallocated worker's comp.									0
Unallocated social security									0
Unallocated other miscellaneous*									0
TOTAL MISCELLANEOUS	E89	0	E89	0	E89	0	E89	0	0
TOTAL EXPENDITURES		0		0		0		0	0
EXPENDITURE SUMMARY									
Salaries	Z00		Z00		Z00		Z00		0
Other operating expenses*									0
Construction									0
Other capital outlay*									0
Principal payments on debt									0
Interest payments on debt									0
TOTAL EXPENDITURES		0		0		0		0	0
Remarks:									

*List in space provided

Part IV REVENUES - SPECIAL REVENUE FUND

Note: Please report each special revenue fund in a separate column. (Funds with revenues or expenditures below \$250,000 can be combined with other funds.)

Item Description		Hotel Rental Tax		Gaming		Land Preservation		HEPMPO	Subtotal
A. TAXES - LOCAL									
1. LOCAL PROPERTY TAXES	T01		T01		T01		T01		0
2. LOCAL INCOME TAXES	T40		T40		T40		T40		0
3. OTHER LOCAL TAXES									
Hotel and motel	T19	2030105	T19		T19		T19		2030105
Admissions and amusement taxes	T11		T11		T11		T11		0
Recordation taxes	T51		T51		T51		T51		0
Property transfer taxes	T50		T50		T50		T50		0
Stormwater management fee	U01		U01		U01		U01		0
Other*	T19		T19		T19	99552	T19		99552
Total other local taxes		2030105		0		99552		0	2129657
B. LICENSES AND PERMITS	T29		T29	2132132	T29		T29		2132132
C. INTERGOVERNMENTAL REVENUES									
1. FROM THE FEDERAL GOVERNMENT									
Public Safety									
Police	B89		B89		B89		B89		0
Fire	B89		B89		B89		B89		0
Corrections	B89		B89		B89		B89		0
Other public safety*	B89		B89		B89		B89		0
Transportation									
Highways	B46		B46		B46		B46		0
Transit	B94		B94		B94		B94		0
Airports	B01		B01		B01		B01		0
Other transportation*	B89		B89		B89		B89	432070	432070
Sewer	B80		B80		B80		B80		0
Solid waste	B89		B89		B89		B89		0
Water	B91		B91		B91		B91		0
Electric	B92		B92		B92		B92		0
Gas	B93		B93		B93		B93		0
Health	B42		B42		B42		B42		0
Social Services	B89		B89		B89		B89		0
Parks, recreation, and culture	B89		B89		B89		B89		0
Conservation of natural resources	B59		B59		B59		B59		0
Community development and housing	B50		B50		B50		B50		0
Economic development and opportunity	B89		B89		B89		B89		0
Miscellaneous*	B89		B89		B89		B89		0
Total Federal grants		0		0		0		432070	432070
2. FROM THE STATE OF MARYLAND									
Public Safety									
Police	C89		C89		C89		C89		0
Fire	C89		C89		C89		C89		0
Corrections	C89		C89		C89		C89		0
Other public safety*	C89		C89		C89		C89		0
Transportation									
Highways	C46		C46		C46		C46		0
Transit	C94		C94		C94		C94		0
Airports	C89		C89		C89		C89		0
Other transportation*	C89		C89		C89		C89	54009	54009
Sewer	C80		C80		C80		C80		0
Solid waste	C89		C89		C89		C89		0
Water	C91		C91		C91		C91		0
Electric	C92		C92		C92		C92		0
Gas	C93		C93		C93		C93		0
Health	C42		C42		C42		C42		0
Social Services	C89		C89		C89		C89		0
Parks, recreation, and culture	C89		C89		C89		C89		0
Conservation of natural resources	C89		C89		C89	1805690	C89		1805690
Community development and housing	C50		C50		C50		C50		0
Economic development and opportunity	C89		C89		C89		C89		0
Miscellaneous*	C89		C89		C89		C89		0
Total State grants		0		0		1805690		54009	1859699
3. FROM OTHER AGENCIES									
Total from other agencies	D89		D89		D89		D89	29169	29169
TOTAL INTERGOVERNMENTAL REVENUES		0		0		1805690		515248	2320938

*List in space provided

Part IV REVENUES - SPECIAL REVENUE FUND - Continued

Item Description		Hotel Rental Tax		Gaming		Land Preservation		HEPMPO	Subtotal
D. SERVICES CHARGES									
1. GENERAL GOVERNMENT CHARGES	A89		A89		A89		A89		0
2. PUBLIC SAFETY CHARGES	A89		A89		A89		A89		0
3. TRANSPORTATION CHARGES									
Highways and streets	A44		A44		A44		A44		0
Parking facilities	A60		A60		A60		A60		0
Transit	A94		A94		A94		A94		0
Airport	A01		A01		A01		A01		0
Other*	A89		A89		A89		A89		0
Total transportation		0		0		0		0	0
4. SEWER, SOLID WASTE, AND WATER CHARGES									
Sewer	A80		A80		A80		A80		0
Waste collection	A81		A81		A81		A81		0
Waste disposal	A81		A81		A81		A81		0
Water	A91		A91		A91		A91		0
Other*	A89		A89		A89		A89		0
Total sewer, solid waste, and water		0		0		0		0	0
5. HEALTH CHARGES	A89		A89		A89		A89		0
6. SOCIAL SERVICE CHARGES	A89		A89		A89		A89		0
7. RECREATION CHARGES	A61		A61		A61		A61		0
8. PUBLIC SERVICES ENTERPRISE CHARGES									
Gas, light, and power	A93		A93		A93		A93		0
Electric	A92		A92		A92		A92		0
Liquor dispensaries - net profit	A89		A89		A89		A89		0
Other*	A89		A89		A89		A89		0
Total Public Services Enterprise		0		0		0		0	0
TOTAL SERVICE CHARGES		0		0		0		0	0
E. FINES AND FORFEITURES									
Court fines									0
Red light camera fines									0
Speed camera fines									0
Other*									0
TOTAL FINES AND FORFEITURES	U30	0	U30	0	U30	0	U30	0	0
F. MISCELLANEOUS REVENUES									
Investment earnings	U20		U20		U20		U20		0
Other*	U99		U99	75	U99	3600	U99		3675
TOTAL MISCELLANEOUS		0		75		3600		0	3675
G. LONG TERM DEBT PROCEEDS									0
TOTAL REVENUES		2030105		2132207		1908842		515248	6586402
Remarks:									
*List in space provided									

Part V EXPENDITURES - SPECIAL REVENUE FUND

*Consolidate all expenditures (salaries, operating, construction, and capital) into the appropriate category.

Note: Please report each special revenue fund in a separate column. (Funds with revenues or expenditures below \$250,000 can be combined with other funds.)

Item Description		Hotel Rental Tax		Gaming		Land Preservation		HEPMPO	Subtotal
A. GENERAL GOVERNMENT									
1. LEGISLATIVE (Council or commission)	E29		E29		E29		E29		0
2. JUDICIAL									
Circuit court support									0
Orphans' court									0
State's attorney									0
Sheriff (judicial functions)									0
Law library									0
Other judicial*									0
Total Judicial	E25	0	E25	0	E25	0	E25	0	0
3. EXECUTIVE	E29		E29		E29		E29		0
4. ELECTIONS	E89		E89		E89		E89		0
5. FINANCIAL ADMINISTRATION	E23		E23		E23		E23		0
6. LEGAL	E25		E25		E25		E25		0
7. PERSONNEL ADMINISTRATION	E29		E29		E29		E29		0
8. PLANNING AND ZONING	E29		E29		E29		E29		0
9. GENERAL SERVICES	E89		E89		E89		E89		0
10. OTHER GENERAL GOVERNMENT*	E89	581127	E89	187883	E89		E89		769010
TOTAL GENERAL GOVERNMENT		581127		187883		0		0	769010
B. PUBLIC SAFETY									
Police	E62		E62		E62		E62		0
Fire	E24		E24	969129	E24		E24		969129
Corrections	E04		E04		E04		E04		0
Other*	E62		E62		E62		E62		0
TOTAL PUBLIC SAFETY		0		969129		0		0	969129
C. PUBLIC WORKS									
Transportation services									
Highways and streets	E44		E44		E44		E44		0
Stormwater drainage	E80		E80		E80		E80		0
Parking facilities	E60		E60		E60		E60		0
Transit	E94		E94		E94		E94		0
Airport	E01		E01		E01		E01		0
Other*	E44		E44		E44		E44		0
Total transportation services		0		0		0		0	0
Sewer, solid waste, and water services									
Sewer	E80		E80		E80		E80		0
Waste collection	E81		E81		E81		E81		0
Waste disposal	E81		E81		E81		E81		0
Water	E91		E91		E91		E91		0
Other*	E91		E91		E91		E91	535079	535079
Total sewer, solid waste, and water services		0		0		0		535079	535079
Gas, light, and power	E93		E93		E93		E93		0
Electric	E92		E92		E92		E92		0
Total gas, electric, light, and power		0		0		0		0	0
TOTAL PUBLIC WORKS		0		0		0		535079	535079
D. HEALTH									
Department of health									0
Other*									0
TOTAL HEALTH	E32	0	E32	0	E32	0	E32	0	0
E. SOCIAL SERVICES									
Office on aging									0
Elderly and disabled transportation									0
Other*									0
TOTAL SOCIAL SERVICES	E89	0	E89	0	E89	0	E89	0	0
F. PARKS, RECREATION, AND CULTURE									
Parks									0
Recreation									0
Culture and arts organization									0
Other*									0
TOTAL PARKS, RECREATION, AND CULTURE	E61	0	E61	0	E61	0	E61	0	0
G. CONSERVATION OF NATURAL RESOURCES									
Cooperative extension services									0
Soil conservation services									0
Agricultural land preservation						2335733			2335733
Other*									0
TOTAL CONSERVATION OF NATURAL RESOURCES	E59	0	E59	0	E59	2335733	E59	0	2335733
H. COMMUNITY DEVELOPMENT AND PUBLIC HOUSING									
Community development				969129					969129
Public housing									0
Other*									0
TOTAL COMMUNITY DEVELOPMENT AND PUBLIC HOUSING	E50	0	E50	969129	E50	0	E50	0	969129

*List in space provided

Part V EXPENDITURES - SPECIAL REVENUE FUND - Continued

Item Description		Hotel Rental Tax	Gaming	Land Preservation	HEPMPO	Subtotal			
I. ECONOMIC DEVELOPMENT & OPPORTUNITY									
Economic development (includes tourism)	E89	1379354	E89	E89	E89	1379354			
Community action programs	E89		E89	E89	E89	0			
Training	E89		E89	E89	E89	0			
Other*	E89		E89	E89	E89	0			
TOTAL ECONOMIC DEVELOPMENT AND OPPORTUNITY		1379354	0	0	0	1379354			
J. DEBT SERVICE									
Principal payments on debt						0			
Interest payments on debt	I89		I89	I89	I89	0			
Water Interest	I91		I91	I91	I91	0			
Electric Interest	I92		I92	I92	I92	0			
Gas Interest	I93		I93	I93	I93	0			
TOTAL DEBT SERVICE		0	0	0	0	0			
K. MISCELLANEOUS									
Judgments and losses						0			
Unallocated retirement - pension						0			
Unallocated employee health ins.						0			
Unallocated retiree health insurance/OPEB						0			
Unallocated worker's comp.						0			
Unallocated social security						0			
Unallocated other miscellaneous*						0			
TOTAL MISCELLANEOUS	E89	0	E89	0	E89	0			
TOTAL EXPENDITURES		1960481	2126141	2335733	535079	6957434			
EXPENDITURE SUMMARY									
Salaries	Z00	0	Z00	176039	Z00	202844	Z00	53460	432343
Other operating expenses*		1960481		1950102		2132889		481619	6525091
Construction									0
Other capital outlay*									0
Principal payments on debt									0
Interest payments on debt									0
TOTAL EXPENDITURES		1960481	2126141	2335733	535079	6957434			
Remarks:									
*List in space provided									

Part VI REVENUES - CAPITAL PROJECT FUND

Note: Please report each capital project fund in a separate column. (Funds with revenues or expenditures below \$250,000 can be combined with other funds.)

Item Description								Subtotal
A. TAXES - LOCAL								
1. LOCAL PROPERTY TAXES	T01		T01		T01		T01	0
2. LOCAL INCOME TAXES	T40		T40		T40		T40	0
3. OTHER LOCAL TAXES								
Hotel and motel	T19		T19		T19		T19	0
Admissions and amusement taxes	T11		T11		T11		T11	0
Recordation taxes	T51		T51		T51		T51	0
Property transfer taxes	T50		T50		T50		T50	0
Stormwater management fee	U01		U01		U01		U01	0
Other*	T19		T19		T19		T19	0
Total other local taxes		0		0		0		0
B. LICENSES AND PERMITS	T29		T29		T29		T29	0
C. INTERGOVERNMENTAL REVENUES								
1. FROM THE FEDERAL GOVERNMENT								
Public Safety								
Police	B89		B89		B89		B89	0
Fire	B89		B89		B89		B89	0
Corrections	B89		B89		B89		B89	0
Other public safety*	B89		B89		B89		B89	0
Transportation								
Highways	B46		B46		B46		B46	0
Transit	B94		B94		B94		B94	0
Airports	B01		B01		B01		B01	0
Other transportation*	B89		B89		B89		B89	0
Sewer	B80		B80		B80		B80	0
Solid waste	B89		B89		B89		B89	0
Water	B91		B91		B91		B91	0
Electric	B92		B92		B92		B92	0
Gas	B93		B93		B93		B93	0
Health	B42		B42		B42		B42	0
Social Services	B89		B89		B89		B89	0
Parks, recreation, and culture	B89		B89		B89		B89	0
Conservation of natural resources	B59		B59		B59		B59	0
Community development and housing	B50		B50		B50		B50	0
Economic development and opportunity	B89		B89		B89		B89	0
Miscellaneous*	B89		B89		B89		B89	0
Total Federal grants		0		0		0		0
2. FROM THE STATE OF MARYLAND								
Public Safety								
Police	C89		C89		C89		C89	0
Fire	C89		C89		C89		C89	0
Corrections	C89		C89		C89		C89	0
Other public safety*	C89		C89		C89		C89	0
Transportation								
Highways	C46		C46		C46		C46	0
Transit	C94		C94		C94		C94	0
Airports	C89		C89		C89		C89	0
Other transportation*	C89		C89		C89		C89	0
Sewer	C80		C80		C80		C80	0
Solid waste	C89		C89		C89		C89	0
Water	C91		C91		C91		C91	0
Electric	C92		C92		C92		C92	0
Gas	C93		C93		C93		C93	0
Health	C42		C42		C42		C42	0
Social Services	C89		C89		C89		C89	0
Parks, recreation, and culture	C89		C89		C89		C89	0
Conservation of natural resources	C89		C89		C89		C89	0
Community development and housing	C50		C50		C50		C50	0
Economic development and opportunity	C89		C89		C89		C89	0
Miscellaneous*	C89		C89		C89		C89	0
Total State grants		0		0		0		0
3. FROM OTHER AGENCIES								
Total from other agencies	D89		D89		D89		D89	0
TOTAL INTERGOVERNMENTAL REVENUES		0		0		0		0

*List in space provided

Part VI REVENUES - CAPITAL PROJECT FUND - Continued

Item Description								Subtotal
D. SERVICES CHARGES								
1. GENERAL GOVERNMENT CHARGES	A89		A89		A89		A89	0
2. PUBLIC SAFETY CHARGES	A89		A89		A89		A89	0
3. TRANSPORTATION CHARGES								
Highways and streets	A44		A44		A44		A44	0
Parking facilities	A60		A60		A60		A60	0
Transit	A94		A94		A94		A94	0
Airport	A01		A01		A01		A01	0
Other*	A89		A89		A89		A89	0
Total transportation		0		0		0		0
4. SEWER, SOLID WASTE, AND WATER CHARGES								
Sewer	A80		A80		A80		A80	0
Waste collection	A81		A81		A81		A81	0
Waste disposal	A81		A81		A81		A81	0
Water	A91		A91		A91		A91	0
Other*	A89		A89		A89		A89	0
Total sewer, solid waste, and water		0		0		0		0
5. HEALTH CHARGES	A89		A89		A89		A89	0
6. SOCIAL SERVICE CHARGES	A89		A89		A89		A89	0
7. RECREATION CHARGES	A61		A61		A61		A61	0
8. PUBLIC SERVICES ENTERPRISE CHARGES								
Gas, light, and power	A93		A93		A93		A93	0
Electric	A92		A92		A92		A92	0
Liquor dispensaries - net profit	A89		A89		A89		A89	0
Other*	A89		A89		A89		A89	0
Total Public Services Enterprise		0		0		0		0
TOTAL SERVICE CHARGES		0		0		0		0
E. FINES AND FORFEITURES								
Court fines								0
Red light camera fines								0
Speed camera fines								0
Other*								0
TOTAL FINES AND FORFEITURES	U30	0	U30	0	U30	0	U30	0
F. MISCELLANEOUS REVENUES								
Investment earnings	U20		U20		U20		U20	0
Other*	U99		U99		U99		U99	0
TOTAL MISCELLANEOUS		0		0		0		0
G. LONG TERM DEBT PROCEEDS								
TOTAL REVENUES		0		0		0		0
Remarks:								
*List in space provided								

Part VII EXPENDITURES - CAPITAL PROJECTS FUND

* Consolidate all expenditures (salaries, construction, and capital) into the appropriate category.

Note: Please report each capital project fund in a separate column. (Funds with revenues or expenditures below \$250,000 can be combined with other funds.)

Item Description									Subtotal
A. GENERAL GOVERNMENT									
1. LEGISLATIVE (Council or commission)	E29		E29		E29		E29		0
2. JUDICIAL									
Circuit court support									0
Orphans' court									0
State's attorney									0
Sheriff (judicial functions)									0
Law library									0
Other judicial*									0
Total Judicial	E25	0	E25	0	E25	0	E25	0	0
3. EXECUTIVE	E29		E29		E29		E29		0
4. ELECTIONS	E89		E89		E89		E89		0
5. FINANCIAL ADMINISTRATION	E23		E23		E23		E23		0
6. LEGAL	E25		E25		E25		E25		0
7. PERSONNEL ADMINISTRATION	E29		E29		E29		E29		0
8. PLANNING AND ZONING	E29		E29		E29		E29		0
9. GENERAL SERVICES	E89		E89		E89		E89		0
10. OTHER GENERAL GOVERNMENT*	E89		E89		E89		E89		0
TOTAL GENERAL GOVERNMENT		0		0		0		0	0
B. PUBLIC SAFETY									
Police	E62		E62		E62		E62		0
Fire	E24		E24		E24		E24		0
Corrections	E04		E04		E04		E04		0
Other*	E62		E62		E62		E62		0
TOTAL PUBLIC SAFETY		0		0		0		0	0
C. PUBLIC WORKS									
Transportation services									
Highways and streets	E44		E44		E44		E44		0
Stormwater drainage	E80		E80		E80		E80		0
Parking facilities	E60		E60		E60		E60		0
Transit	E94		E94		E94		E94		0
Airport	E01		E01		E01		E01		0
Other*	E44		E44		E44		E44		0
Total transportation services		0		0		0		0	0
Sewer, solid waste, and water services									
Sewer	E80		E80		E80		E80		0
Waste collection	E81		E81		E81		E81		0
Waste disposal	E81		E81		E81		E81		0
Water	E91		E91		E91		E91		0
Other*	E91		E91		E91		E91		0
Total sewer, solid waste, and water services		0		0		0		0	0
Gas, light, and power	E93		E93		E93		E93		0
Electric	E92		E92		E92		E92		0
Total gas, electric, light, and power		0		0		0		0	0
TOTAL PUBLIC WORKS		0		0		0		0	0
D. HEALTH									
Department of health									0
Other*									0
TOTAL HEALTH	E32	0	E32	0	E32	0	E32	0	0
E. SOCIAL SERVICES									
Office on aging									0
Elderly and disabled transportation									0
Other*									0
TOTAL SOCIAL SERVICES	E89	0	E89	0	E89	0	E89	0	0
F. PARKS, RECREATION, AND CULTURE									
Parks									0
Recreation									0
Culture and arts organization									0
Other*									0
TOTAL PARKS, RECREATION, AND CULTURE	E61	0	E61	0	E61	0	E61	0	0
G. CONSERVATION OF NATURAL RESOURCES									
Cooperative extension services									0
Soil conservation services									0
Agricultural land preservation									0
Other*									0
TOTAL CONSERVATION OF NATURAL RESOURCES	E59	0	E59	0	E59	0	E59	0	0
H. COMMUNITY DEVELOPMENT AND PUBLIC HOUSING									
Community development									0
Public housing									0
Other*									0
TOTAL COMMUNITY DEVELOPMENT AND PUBLIC HOUSING	E50	0	E50	0	E50	0	E50	0	0

*List in space provided

Part VII EXPENDITURES - CAPITAL PROJECTS FUND - Continued									
Item Description			-		-		-		Subtotal
I.	ECONOMIC DEVELOPMENT AND OPPORTUNITY								
	Economic development (includes tourism)	E89		E89		E89		E89	0
	Training	E89		E89		E89		E89	0
	Community action programs	E89		E89		E89		E89	0
	Other*	E89		E89		E89		E89	0
	TOTAL ECONOMIC DEVELOPMENT AND OPPORTUNITY		0		0		0		0
J.	DEBT SERVICE								
	Principal payments on debt								0
	Interest payments on debt	I89		I89		I89		I89	0
	Water Interest	I91		I91		I91		I91	0
	Electric Interest	I92		I92		I92		I92	0
	Gas Interest	I93		I93		I93		I93	0
	TOTAL DEBT SERVICE		0		0		0		0
K.	MISCELLANEOUS								
	Judgments and losses								0
	Unallocated retirement - pension								0
	Unallocated employee health ins.								0
	Unallocated retiree health insurance/OPEB								0
	Unallocated worker's comp.								0
	Unallocated social security								0
	Unallocated other miscellaneous*								0
	TOTAL MISCELLANEOUS	E89	0	E89	0	E89	0	E89	0
	TOTAL EXPENDITURES		0		0		0		0
	EXPENDITURE SUMMARY								
	Salaries	Z00		Z00		Z00		Z00	0
	Other operating expenses*								0
	Construction								0
	Other capital outlay*								0
	Principal payments on debt								0
	Interest payments on debt								0
	TOTAL EXPENDITURES		0		0		0		0
	Remarks:								
*List in space provided									

Part VIII REVENUES - PERMANENT FUND

Note: Please report each permanent fund in a separate column. (Funds with revenues or expenditures below \$250,000 can be combined with other funds.)

Item Description									Subtotal
A. TAXES - LOCAL									
1. LOCAL PROPERTY TAXES	T01		T01		T01		T01		0
2. LOCAL INCOME TAXES	T40		T40		T40		T40		0
3. OTHER LOCAL TAXES*	T19		T19		T19		T19		0
B. LICENSES AND PERMITS		T29		T29		T29		T29	0
C. INTERGOVERNMENTAL REVENUES									
1. FROM THE FEDERAL GOVERNMENT									
Public Safety									
Police	B89		B89		B89		B89		0
Fire	B89		B89		B89		B89		0
Corrections	B89		B89		B89		B89		0
Other public safety*	B89		B89		B89		B89		0
Transportation									
Highways	B46		B46		B46		B46		0
Transit	B94		B94		B94		B94		0
Airports	B01		B01		B01		B01		0
Other transportation*	B89		B89		B89		B89		0
Sewer	B80		B80		B80		B80		0
Solid waste	B89		B89		B89		B89		0
Water	B91		B91		B91		B91		0
Electric	B92		B92		B92		B92		0
Gas	B93		B93		B93		B93		0
Health	B42		B42		B42		B42		0
Social Services	B89		B89		B89		B89		0
Parks, recreation, and culture	B89		B89		B89		B89		0
Conservation of natural resources	B59		B59		B59		B59		0
Community development and housing	B50		B50		B50		B50		0
Economic development and opportunity	B89		B89		B89		B89		0
Miscellaneous*	B89		B89		B89		B89		0
Total Federal grants			0		0		0		0
2. FROM THE STATE OF MARYLAND									
Public Safety									
Police	C89		C89		C89		C89		0
Fire	C89		C89		C89		C89		0
Corrections	C89		C89		C89		C89		0
Other public safety*	C89		C89		C89		C89		0
Transportation									
Highways	C46		C46		C46		C46		0
Transit	C94		C94		C94		C94		0
Airports	C89		C89		C89		C89		0
Other transportation*	C89		C89		C89		C89		0
Sewer	C80		C80		C80		C80		0
Solid waste	C89		C89		C89		C89		0
Water	C91		C91		C91		C91		0
Electric	C92		C92		C92		C92		0
Gas	C93		C93		C93		C93		0
Health	C42		C42		C42		C42		0
Social Services	C89		C89		C89		C89		0
Parks, recreation, and culture	C89		C89		C89		C89		0
Conservation of natural resources	C89		C89		C89		C89		0
Community development and housing	C50		C50		C50		C50		0
Economic development and opportunity	C89		C89		C89		C89		0
Miscellaneous*	C89		C89		C89		C89		0
Total State grants			0		0		0		0
3. FROM OTHER AGENCIES									
Total from other agencies		D89		D89		D89		D89	0
TOTAL INTERGOVERNMENTAL REVENUES			0		0		0		0

*List in space provided

Part VIII REVENUES - PERMANENT FUND - Continued

Item Description			-		-		-		-	Subtotal
D.	SERVICES CHARGES									
	1. GENERAL GOVERNMENT CHARGES	A89		A89		A89		A89		0
	2. PUBLIC SAFETY CHARGES	A89		A89		A89		A89		0
	3. TRANSPORTATION CHARGES									
	Highways and streets	A44		A44		A44		A44		0
	Parking facilities	A60		A60		A60		A60		0
	Transit	A94		A94		A94		A94		0
	Airport	A01		A01		A01		A01		0
	Other*	A89		A89		A89		A89		0
	Total transportation		0		0		0		0	0
	4. SEWER, SOLID WASTE, AND WATER CHARGES									
	Sewer	A80		A80		A80		A80		0
	Waste collection	A81		A81		A81		A81		0
	Waste disposal	A81		A81		A81		A81		0
	Water	A91		A91		A91		A91		0
	Other*	A89		A89		A89		A89		0
	Total sewer, solid waste, and water		0		0		0		0	0
	5. HEALTH CHARGES	A89		A89		A89		A89		0
	6. SOCIAL SERVICE CHARGES	A89		A89		A89		A89		0
	7. RECREATION CHARGES	A61		A61		A61		A61		0
	8. PUBLIC SERVICES ENTERPRISE CHARGES									
	Gas, light, and power	A93		A93		A93		A93		0
	Electric	A92		A92		A92		A92		0
	Liquor dispensaries - net profit	A89		A89		A89		A89		0
	Other*	A89		A89		A89		A89		0
	Total Public Services Enterprise		0		0		0		0	0
	TOTAL SERVICE CHARGES		0		0		0		0	0
E.	FINES AND FORFEITURES	U30		U30		U30		U30		0
F.	MISCELLANEOUS REVENUES									
	Investment earnings	U20		U20		U20		U20		0
	Other*	U99		U99		U99		U99		0
	TOTAL MISCELLANEOUS		0		0		0		0	0
G.	LONG TERM DEBT PROCEEDS									0
	TOTAL REVENUES		0		0		0		0	0
Remarks:										
*List in space provided										

Part IX EXPENDITURES - PERMANENT FUND

* Consolidate all expenditures (salaries, operating, construction, and capital) into the appropriate category.

Note: Please report each permanent fund in a separate column. (Funds with revenues or expenditures below \$250,000 can be combined with other funds.)

Item Description									Subtotal
A.	GENERAL GOVERNMENT								0
	TOTAL GENERAL GOVERNMENT	E29	0	E29	0	E29	0	E29	0
B.	PUBLIC SAFETY								
	Police	E62		E62		E62		E62	0
	Fire	E24		E24		E24		E24	0
	Corrections	E04		E04		E04		E04	0
	Other*	E62		E62		E62		E62	0
	TOTAL PUBLIC SAFETY		0		0		0		0
C.	PUBLIC WORKS								
	Transportation services								
	Highways and streets (including storm drainage)	E44		E44		E44		E44	0
	Parking facilities	E60		E60		E60		E60	0
	Transit	E94		E94		E94		E94	0
	Airport	E01		E01		E01		E01	0
	Other*	E44		E44		E44		E44	0
	Total transportation services		0		0		0		0
	Sewer, solid waste, and water services								
	Sewer	E80		E80		E80		E80	0
	Waste collection	E81		E81		E81		E81	0
	Waste disposal	E81		E81		E81		E81	0
	Water	E91		E91		E91		E91	0
	Other*	E91		E91		E91		E91	0
	Total sewer, solid waste, and water services		0		0		0		0
	Gas, light, and power	E93		E93		E93		E93	0
	Electric	E92		E92		E92		E92	0
	Total gas, electric, light, and power		0		0		0		0
	TOTAL PUBLIC WORKS		0		0		0		0
D.	HEALTH								
	Department of health								0
	Other*								0
	TOTAL HEALTH	E32	0	E32	0	E32	0	E32	0
E.	SOCIAL SERVICES								
	Office on aging								0
	Elderly and disabled transportation								0
	Other*								0
	TOTAL SOCIAL SERVICES	E89	0	E89	0	E89	0	E89	0
F.	PARKS, RECREATION, AND CULTURE								
	Parks	E61		E61		E61		E61	0
	Recreation	E61		E61		E61		E61	0
	Culture and arts organization	E61		E61		E61		E61	0
	Other*	E61		E61		E61		E61	0
	TOTAL PARKS, RECREATION, AND CULTURE		0		0		0		0
G.	CONSERVATION OF NATURAL RESOURCES								
	Cooperative extension services								0
	Soil conservation services								0
	Agricultural land preservation								0
	Other*								0
	TOTAL CONSERVATION OF NATURAL RESOURCES	E61	0	E61	0	E61	0	E61	0
H.	COMMUNITY DEVELOPMENT AND PUBLIC HOUSING								
	Community development								0
	Public housing								0
	Other*								0
	TOTAL COMMUNITY DEVELOPMENT AND PUBLIC HOUSING	E50	0	E50	0	E50	0	E50	0

*List in space provided

Part IX EXPENDITURES - PERMANENT FUND - Continued								
Item Description		-	-	-	-	-	-	Subtotal
I. ECONOMIC DEVELOPMENT AND OPPORTUNITY								
Economic development (includes tourism)	E89		E89		E89		E89	0
Training	E89		E89		E89		E89	0
Community action programs	E89		E89		E89		E89	0
Other*	E89		E89		E89		E89	0
TOTAL ECONOMIC DEVELOPMENT AND OPPORTUNITY		0	0	0	0	0	0	0
J. DEBT SERVICE								
Principal payments on debt								0
Interest payments on debt	I89		I89		I89		I89	0
Water Interest	I91		I91		I91		I91	0
Electric Interest	I92		I92		I92		I92	0
Gas Interest	I93		I93		I93		I93	0
TOTAL DEBT SERVICE		0	0	0	0	0	0	0
K. MISCELLANEOUS	E89		E89		E89		E89	0
TOTAL MISCELLANEOUS		0	0	0	0	0	0	0
TOTAL EXPENDITURES		0	0	0	0	0	0	0
EXPENDITURE SUMMARY								
Salaries	Z00		Z00		Z00		Z00	0
Other operating expenses*								0
Construction								0
Other capital outlay*								0
Principal payments on debt								0
Interest payments on debt								0
TOTAL EXPENDITURES		0	0	0	0	0	0	0
Remarks:								
*List in space provided								

Part X REVENUES - ENTERPRISE FUND

Note: Please report each enterprise fund in a separate column. (Funds with revenues or expenditures below \$250,000 can be combined with other funds.)

Item Description		Golf Course						Subtotal
A. TAXES - LOCAL								
1. LOCAL PROPERTY TAXES	T01		T01		T01		T01	0
2. LOCAL INCOME TAXES	T40		T40		T40		T40	0
3. OTHER LOCAL TAXES								
Hotel and motel	T19		T19		T19		T19	0
Admissions and amusement taxes	T11		T11		T11		T11	0
Recordation taxes	T51		T51		T51		T51	0
Property transfer taxes	T50		T50		T50		T50	0
Stormwater management fee	U01		U01		U01		U01	0
Other*	T19		T19		T19		T19	0
Total other local taxes		0		0		0		0
B. LICENSES AND PERMITS	T29		T29		T29		T29	0
C. INTERGOVERNMENTAL REVENUES								
1. FROM THE FEDERAL GOVERNMENT								
Public Safety								
Police	B89		B89		B89		B89	0
Fire	B89		B89		B89		B89	0
Corrections	B89		B89		B89		B89	0
Other public safety*	B89		B89		B89		B89	0
Transportation								
Highways	B46		B46		B46		B46	0
Transit	B94		B94		B94		B94	0
Airports	B01		B01		B01		B01	0
Other transportation*	B89		B89		B89		B89	0
Sewer	B80		B80		B80		B80	0
Solid waste	B89		B89		B89		B89	0
Water	B91		B91		B91		B91	0
Electric	B92		B92		B92		B92	0
Gas	B93		B93		B93		B93	0
Health	B42		B42		B42		B42	0
Social Services	B89		B89		B89		B89	0
Parks, recreation, and culture	B89		B89		B89		B89	0
Conservation of natural resources	B59		B59		B59		B59	0
Community development and housing	B50		B50		B50		B50	0
Economic development and opportunity	B89		B89		B89		B89	0
Miscellaneous*	B89		B89		B89		B89	0
Total Federal grants		0		0		0		0
2. FROM THE STATE OF MARYLAND								
Public Safety								
Police	C89		C89		C89		C89	0
Fire	C89		C89		C89		C89	0
Corrections	C89		C89		C89		C89	0
Other public safety*	C89		C89		C89		C89	0
Transportation								
Highways	C46		C46		C46		C46	0
Transit	C94		C94		C94		C94	0
Airports	C89		C89		C89		C89	0
Other transportation*	C89		C89		C89		C89	0
Sewer	C80		C80		C80		C80	0
Solid waste	C89		C89		C89		C89	0
Water	C91		C91		C91		C91	0
Electric	C92		C92		C92		C92	0
Gas	C93		C93		C93		C93	0
Health	C42		C42		C42		C42	0
Social Services	C89		C89		C89		C89	0
Parks, recreation, and culture	C89		C89		C89		C89	0
Conservation of natural resources	B89		B89		B89		B89	0
Community development and housing	C50		C50		C50		C50	0
Economic development and opportunity	C89		C89		C89		C89	0
Miscellaneous*	C89		C89		C89		C89	0
Total State grants		0		0		0		0
3. FROM OTHER AGENCIES								
Total from other agencies	D89		D89		D89		D89	0
TOTAL INTERGOVERNMENTAL REVENUES		0		0		0		0

*List in space provided

Part X REVENUES - ENTERPRISE FUND - Continued

Item Description			Golf Course						Subtotal
D. SERVICES CHARGES									
1. GENERAL GOVERNMENT CHARGES	A89		A89		A89		A89		0
2. PUBLIC SAFETY CHARGES	A89		A89		A89		A89		0
3. TRANSPORTATION CHARGES									
Highways and streets	A44		A44		A44		A44		0
Parking facilities	A60		A60		A60		A60		0
Transit	A94		A94		A94		A94		0
Airport	A01		A01		A01		A01		0
Other*	A89		A89		A89		A89		0
Total transportation		0		0		0		0	0
4. SEWER, SOLID WASTE, AND WATER CHARGES									
Sewer	A80		A80		A80		A80		0
Waste collection	A81		A81		A81		A81		0
Waste disposal	A81		A81		A81		A81		0
Water	A91		A91		A91		A91		0
Other*	A89		A89		A89		A89		0
Total sewer, solid waste, and water		0		0		0		0	0
5. HEALTH CHARGES	A89		A89		A89		A89		0
6. SOCIAL SERVICE CHARGES	A89		A89		A89		A89		0
7. RECREATION CHARGES	A61	783197	A61		A61		A61		783197
8. PUBLIC SERVICES ENTERPRISE CHARGES									
Gas, light, and power	A93		A93		A93		A93		0
Electric	A92		A92		A92		A92		0
Liquor dispensaries - net profit	A89		A89		A89		A89		0
Other*	A89		A89		A89		A89		0
Total Public Services Enterprise		0		0		0		0	0
TOTAL SERVICE CHARGES		783197		0		0		0	783197
E. FINES AND FORFEITURES									
Court fines									0
Red light camera fines									0
Speed camera fines									0
Other*									0
TOTAL FINES AND FORFEITURES	U30	0	U30		U30		U30		0
F. MISCELLANEOUS REVENUES									
Investment earnings	U20		U20		U20		U20		0
Other*	U99	8476	U99		U99		U99		8476
TOTAL MISCELLANEOUS		8476		0		0		0	8476
TOTAL REVENUES		791673		0		0		0	791673
Remarks:									
*List in space provided									

Part XI EXPENSES - ENTERPRISE FUND

* Consolidate all expenditures (salaries, operating, construction, and capital) into the appropriate category.

Note: Please report each enterprise fund in a separate column. (Funds with revenues or expenditures below \$250,000 can be combined with other funds.)

Item Description		Golf Course						Subtotal
A. GENERAL GOVERNMENT								
1. LEGISLATIVE (Council or commission)	E29		E29		E29		E29	0
2. JUDICIAL								
Circuit court support								0
Orphans' court								0
State's attorney								0
Sheriff (judicial functions)								0
Law library								0
Other judicial*								0
Total Judicial	E25	0	E25	0	E25	0	E25	0
3. EXECUTIVE	E29		E29		E29		E29	0
4. ELECTIONS	E89		E89		E89		E89	0
5. FINANCIAL ADMINISTRATION	E23		E23		E23		E23	0
6. LEGAL	E25		E25		E25		E25	0
7. PERSONNEL ADMINISTRATION	E29		E29		E29		E29	0
8. PLANNING AND ZONING	E29		E29		E29		E29	0
9. GENERAL SERVICES	E89		E89		E89		E89	0
10. OTHER GENERAL GOVERNMENT*	E89		E89		E89		E89	0
TOTAL GENERAL GOVERNMENT		0		0		0		0
B. PUBLIC SAFETY								
Police	E62		E62		E62		E62	0
Fire	E24		E24		E24		E24	0
Corrections	E04		E04		E04		E04	0
Other*	E89		E89		E89		E89	0
TOTAL PUBLIC SAFETY		0		0		0		0
C. PUBLIC WORKS								
Transportation services								
Highways and streets	E44		E44		E44		E44	0
Stormwater drainage	E80		E80		E80		E80	0
Parking facilities	E60		E60		E60		E60	0
Transit	E94		E94		E94		E94	0
Airport	E01		E01		E01		E01	0
Other*	E44		E44		E44		E44	0
Total transportation services		0		0		0		0
Sewer, solid waste, and water services								
Sewer	E80		E80		E80		E80	0
Waste collection	E81		E81		E81		E81	0
Waste disposal	E81		E81		E81		E81	0
Water	E91		E91		E91		E91	0
Other*	E91		E91		E91		E91	0
Total sewer, solid waste, and water services		0		0		0		0
Gas, light, and power	E93		E93		E93		E93	0
Electric	E92		E92		E92		E92	0
Total gas, electric, light, and power		0		0		0		0
TOTAL PUBLIC WORKS		0		0		0		0
D. HEALTH								
Department of health								0
Other*								0
TOTAL HEALTH	E32	0	E32	0	E32	0	E32	0
E. SOCIAL SERVICES								
Office on aging								0
Elderly and disabled transportation								0
Other*								0
TOTAL SOCIAL SERVICES	E89	0	E89	0	E89	0	E89	0
F. PARKS, RECREATION, AND CULTURE								
Parks	E61		E61		E61		E61	0
Recreation	E61	1283907	E61		E61		E61	1283907
Culture and arts organization	E61		E61		E61		E61	0
Other*	E61		E61		E61		E61	0
TOTAL PARKS, RECREATION, AND CULTURE		1283907		0		0		1283907
G. CONSERVATION OF NATURAL RESOURCES								
Cooperative extension services								0
Soil conservation services								0
Agricultural land preservation								0
Other*								0
TOTAL CONSERVATION OF NATURAL RESOURCES	E61	0	E61	0	E61	0	E61	0
H. COMMUNITY DEVELOPMENT AND PUBLIC HOUSING								
Community development								0
Public housing								0
Other*								0
TOTAL COMMUNITY DEVELOPMENT AND PUBLIC HOUSING	E50	0	E50	0	E50	0	E50	0

*List in space provided

Part XI EXPENSES - ENTERPRISE FUND - Continued									
Item Description			Golf Course		-		-		Subtotal
I.	ECONOMIC DEVELOPMENT AND OPPORTUNITY								
	Economic development (includes tourism)	E89		E89		E89		E89	0
	Training	E89		E89		E89		E89	0
	Community action programs	E89		E89		E89		E89	0
	Other*	E89		E89		E89		E89	0
	TOTAL ECONOMIC DEVELOPMENT AND OPPORTUNITY		0		0		0		0
J.	DEBT SERVICE								
	Interest expense on debt	I89		I89		I89		I89	0
	Water Interest	I91		I91		I91		I91	0
	Electric Interest	I92		I92		I92		I92	0
	Gas Interest	I93		I93		I93		I93	0
	TOTAL DEBT SERVICE		0		0		0		0
K.	MISCELLANEOUS								
	Judgments and losses								0
	Unallocated retirement - pension								0
	Unallocated employee health ins.								0
	Unallocated retiree health insurance/OPEB								0
	Unallocated worker's comp.								0
	Unallocated social security								0
	Unallocated other miscellaneous*		11145						11145
	TOTAL MISCELLANEOUS	E89	11145	E89	0	E89	0	E89	11145
	TOTAL EXPENDITURES		1295052		0		0		1295052
	EXPENDITURE SUMMARY								
	Salaries	Z00	681211	Z00		Z00		Z00	681211
	Other operating expenses*		613841						613841
	Construction								0
	Other capital outlay*								0
	Interest expense on debt								0
	TOTAL EXPENSES		1295052		0		0		1295052
	Remarks:								
*List in space provided									

Part XII REVENUES - COMPONENT UNITS

Note: Please report each component unit in a separate column. (Component units with revenues or expenditures below \$250,000 can be combined with other funds.)

Item Description									Subtotal
A. TAXES - LOCAL									
1. LOCAL PROPERTY TAXES	T01		T01		T01		T01		0
2. LOCAL INCOME TAXES	T40		T40		T40		T40		0
3. OTHER LOCAL TAXES									
Hotel and motel	T19		T19		T19		T19		0
Admissions and amusement taxes	T11		T11		T11		T11		0
Recordation taxes	T51		T51		T51		T51		0
Property transfer taxes	T50		T50		T50		T50		0
Stormwater management fee	U01		U01		U01		U01		0
Other*	T19		T19		T19		T19		0
Total other local taxes		0		0		0		0	0
B. LICENSES AND PERMITS	T29		T29		T29		T29		0
C. INTERGOVERNMENTAL REVENUES									
1. FROM THE FEDERAL GOVERNMENT									
Public Safety									
Police	B89		B89		B89		B89		0
Fire	B89		B89		B89		B89		0
Corrections	B89		B89		B89		B89		0
Other public safety*	B89		B89		B89		B89		0
Transportation									
Highways	B46		B46		B46		B46		0
Transit	B94		B94		B94		B94		0
Airports	B01		B01		B01		B01		0
Other transportation*	B89		B89		B89		B89		0
Sewer	B80		B80		B80		B80		0
Solid waste	B89		B89		B89		B89		0
Water	B91		B91		B91		B91		0
Electric	B92		B92		B92		B92		0
Gas	B93		B93		B93		B93		0
Health	B42		B42		B42		B42		0
Social Services	B89		B89		B89		B89		0
Parks, recreation, and culture	B89		B89		B89		B89		0
Conservation of natural resources	B59		B59		B59		B59		0
Community development and housing	B50		B50		B50		B50		0
Economic development and opportunity	B89		B89		B89		B89		0
Miscellaneous*	B89		B89		B89		B89		0
Total Federal grants		0		0		0		0	0
2. FROM THE STATE OF MARYLAND									
Public Safety									
Police	C89		C89		C89		C89		0
Fire	C89		C89		C89		C89		0
Corrections	C89		C89		C89		C89		0
Other public safety*	C89		C89		C89		C89		0
Transportation									
Highways	C46		C46		C46		C46		0
Transit	C94		C94		C94		C94		0
Airports	C89		C89		C89		C89		0
Other transportation*	C89		C89		C89		C89		0
Sewer	C80		C80		C80		C80		0
Solid waste	C89		C89		C89		C89		0
Water	C91		C91		C91		C91		0
Electric	C92		C92		C92		C92		0
Gas	C93		C93		C93		C93		0
Health	C42		C42		C42		C42		0
Social Services	C89		C89		C89		C89		0
Parks, recreation, and culture	C89		C89		C89		C89		0
Conservation of natural resources	B89		B89		B89		B89		0
Community development and housing	C50		C50		C50		C50		0
Economic development and opportunity	C89		C89		C89		C89		0
Miscellaneous*	C89		C89		C89		C89		0
Total State grants		0		0		0		0	0
3. FROM OTHER AGENCIES									
Total from other agencies	D89		D89		D89		D89		0
TOTAL INTERGOVERNMENTAL REVENUES		0		0		0		0	0

*List in space provided

Part XII REVENUES - COMPONENT UNITS - Continued

Item Description			-		-		-		-	Subtotal
D. SERVICES CHARGES										
1. GENERAL GOVERNMENT CHARGES	A89		A89		A89		A89			0
2. PUBLIC SAFETY CHARGES	A89		A89		A89		A89			0
3. TRANSPORTATION CHARGES										
Highways and streets	A44		A44		A44		A44			0
Parking facilities	A60		A60		A60		A60			0
Transit	A94		A94		A94		A94			0
Airport	A01		A01		A01		A01			0
Other*	A89		A89		A89		A89			0
Total transportation		0		0		0		0		0
4. SEWER, SOLID WASTE, AND WATER CHARGES										
Sewer	A80		A80		A80		A80			0
Waste collection	A81		A81		A81		A81			0
Waste disposal	A81		A81		A81		A81			0
Water	A91		A91		A91		A91			0
Other*	A89		A89		A89		A89			0
Total sewer, solid waste, and water		0		0		0		0		0
5. HEALTH CHARGES	A89		A89		A89		A89			0
6. SOCIAL SERVICE CHARGES	A89		A89		A89		A89			0
7. RECREATION CHARGES	A61		A61		A61		A61			0
8. PUBLIC SERVICES ENTERPRISE CHARGES										
Gas, light, and power	A93		A93		A93		A93			0
Electric	A92		A92		A92		A92			0
Liquor dispensaries - net profit	A89		A89		A89		A89			0
Other*	A89		A89		A89		A89			0
Total Public Services Enterprise		0		0		0		0		0
TOTAL SERVICE CHARGES		0		0		0		0		0
E. FINES AND FORFEITURES										
Court fines										0
Red light camera fines										0
Speed camera fines										0
Other*										0
TOTAL FINES AND FORFEITURES	U30	0	U30	0	U30	0	U30	0		0
F. MISCELLANEOUS REVENUES										
Investment earnings	U20		U20		U20		U20			0
Other*	U99		U99		U99		U99			0
TOTAL MISCELLANEOUS		0		0		0		0		0
G. LONG TERM DEBT PROCEEDS										0
TOTAL REVENUES		0		0		0		0		0
Remarks:										
*List in space provided										

Part XIII EXPENDITURES - COMPONENT UNITS

* Consolidate all expenditures (salaries, operating, construction, and capital) into the appropriate category.

Note: Please report each component unit in a separate column. (Component units with revenues or expenditures below \$250,000 can be combined with other funds.)

Item Description									Subtotal
A. GENERAL GOVERNMENT									
1. LEGISLATIVE (Council or commission)	E29		E29		E29		E29		0
2. JUDICIAL									
Circuit court support									0
Orphans' court									0
State's attorney									0
Sheriff (judicial functions)									0
Law library									0
Other judicial*									0
Total Judicial	E25	0	E25	0	E25	0	E25	0	0
3. EXECUTIVE	E29		E29		E29		E29		0
4. ELECTIONS	E89		E89		E89		E89		0
5. FINANCIAL ADMINISTRATION	E23		E23		E23		E23		0
6. LEGAL	E25		E25		E25		E25		0
7. PERSONNEL ADMINISTRATION	E29		E29		E29		E29		0
8. PLANNING AND ZONING	E29		E29		E29		E29		0
9. GENERAL SERVICES	E89		E89		E89		E89		0
10. OTHER GENERAL GOVERNMENT*	E89		E89		E89		E89		0
TOTAL GENERAL GOVERNMENT		0		0		0		0	0
B. PUBLIC SAFETY									
Police	E62		E62		E62		E62		0
Fire	E24		E24		E24		E24		0
Corrections	E04		E04		E04		E04		0
Other*	E89		E89		E89		E89		0
TOTAL PUBLIC SAFETY		0		0		0		0	0
C. PUBLIC WORKS									
Transportation services									
Highways and streets	E44		E44		E44		E44		0
Stormwater drainage	E80		E80		E80		E80		0
Parking facilities	E60		E60		E60		E60		0
Transit	E94		E94		E94		E94		0
Airport	E01		E01		E01		E01		0
Other*	E44		E44		E44		E44		0
Total transportation services		0		0		0		0	0
Sewer, solid waste, and water services									
Sewer	E80		E80		E80		E80		0
Waste collection	E81		E81		E81		E81		0
Waste disposal	E81		E81		E81		E81		0
Water	E91		E91		E91		E91		0
Other*	E91		E91		E91		E91		0
Total sewer, solid waste, and water services		0		0		0		0	0
Gas, light, and power	E93		E93		E93		E93		0
Electric	E92		E92		E92		E92		0
Total gas, electric, light, and power		0		0		0		0	0
TOTAL PUBLIC WORKS		0		0		0		0	0
D. HEALTH									
Department of health									0
Other*									0
TOTAL HEALTH	E32	0	E32	0	E32	0	E32	0	0
E. SOCIAL SERVICES									
Office on aging									0
Elderly and disabled transportation									0
Other*									0
TOTAL SOCIAL SERVICES	E89	0	E89	0	E89	0	E89	0	0
F. PARKS, RECREATION, AND CULTURE									
Parks									0
Recreation									0
Culture and arts organization									0
Other*									0
TOTAL PARKS, RECREATION, AND CULTURE	E61	0	E61	0	E61	0	E61	0	0
G. CONSERVATION OF NATURAL RESOURCES									
Cooperative extension services									0
Soil conservation services									0
Agricultural land preservation									0
Other*									0
TOTAL CONSERVATION OF NATURAL RESOURCES	E59	0	E59	0	E59	0	E59	0	0
H. COMMUNITY DEVELOPMENT AND PUBLIC HOUSING									
Community development									0
Public housing									0
Other*									0
TOTAL COMMUNITY DEVELOPMENT AND PUBLIC HOUSING	E50	0	E50	0	E50	0	E50	0	0

*List in space provided

Part XIII EXPENDITURES - COMPONENT UNITS - Continued									
Item Description			-		-		-		Subtotal
I.	ECONOMIC DEVELOPMENT AND OPPORTUNITY								
	Economic development (includes tourism)	E89		E89		E89		E89	0
	Training	E89		E89		E89		E89	0
	Community action programs	E89		E89		E89		E89	0
	Other*	E89		E89		E89		E89	0
	TOTAL ECONOMIC DEVELOPMENT AND OPPORTUNITY		0		0		0		0
J.	DEBT SERVICE								
	Principal payments on debt								0
	Interest payments on debt	I89		I89		I89		I89	0
	Water Interest	I91		I91		I91		I91	0
	Electric Interest	I92		I92		I92		I92	0
	Gas Interest	I93		I93		I93		I93	0
	TOTAL DEBT SERVICE		0		0		0		0
K.	MISCELLANEOUS								
	Judgments and losses								0
	Unallocated retirement - pension								0
	Unallocated employee health ins.								0
	Unallocated retiree health insurance/OPEB								0
	Unallocated worker's comp.								0
	Unallocated social security								0
	Unallocated other miscellaneous*								0
	TOTAL MISCELLANEOUS	E89	0	E89	0	E89	0	E89	0
	TOTAL EXPENDITURES		0		0		0		0
	EXPENDITURE SUMMARY								
	Salaries	Z00		Z00		Z00		Z00	0
	Other operating expenses*								0
	Construction								0
	Other capital outlay*								0
	Principal payments on debt								0
	Interest payments on debt								0
	TOTAL EXPENDITURES		0		0		0		0
	Remarks:								

*List in space provided

Part IV REVENUES - SPECIAL REVENUE FUND

Note: Please report each special revenue fund in a separate column. (Funds with revenues or expenditures below \$250,000 can be combined with other funds.)

Item Description								Subtotal
A. TAXES - LOCAL								
1. LOCAL PROPERTY TAXES	T01		T01		T01		T01	0
2. LOCAL INCOME TAXES	T40		T40		T40		T40	0
3. OTHER LOCAL TAXES								
Hotel and motel	T19		T19		T19		T19	0
Admissions and amusement taxes	T11		T11		T11		T11	0
Recordation taxes	T51		T51		T51		T51	0
Property transfer taxes	T50		T50		T50		T50	0
Stormwater management fee	U01		U01		U01		U01	0
Other*	T19		T19		T19		T19	0
Total other local taxes	T19	0	T19	0	T19	0	T19	0
B. LICENSES AND PERMITS	T29		T29		T29		T29	0
C. INTERGOVERNMENTAL REVENUES								
1. FROM THE FEDERAL GOVERNMENT								
Public Safety								
Police	B89		B89		B89		B89	0
Fire	B89		B89		B89		B89	0
Corrections	B89		B89		B89		B89	0
Other public safety*	B89		B89		B89		B89	0
Transportation								
Highways	B46		B46		B46		B46	0
Transit	B94		B94		B94		B94	0
Airports	B01		B01		B01		B01	0
Other transportation*	B89		B89		B89		B89	0
Sewer	B80		B80		B80		B80	0
Solid waste	B89		B89		B89		B89	0
Water	B91		B91		B91		B91	0
Electric	B92		B92		B92		B92	0
Gas	B93		B93		B93		B93	0
Health	B42		B42		B42		B42	0
Social Services	B89		B89		B89		B89	0
Parks, recreation, and culture	B89		B89		B89		B89	0
Conservation of natural resources	B59		B59		B59		B59	0
Community development and housing	B50		B50		B50		B50	0
Economic development and opportunity	B89		B89		B89		B89	0
Miscellaneous*	B89		B89		B89		B89	0
Total Federal grants		0		0		0		0
2. FROM THE STATE OF MARYLAND								
Public Safety								
Police	C89		C89		C89		C89	0
Fire	C89		C89		C89		C89	0
Corrections	C89		C89		C89		C89	0
Other public safety*	C89		C89		C89		C89	0
Transportation								
Highways	C46		C46		C46		C46	0
Transit	C94		C94		C94		C94	0
Airports	C89		C89		C89		C89	0
Other transportation*	C89		C89		C89		C89	0
Sewer	C80		C80		C80		C80	0
Solid waste	C89		C89		C89		C89	0
Water	C91		C91		C91		C91	0
Electric	C92		C92		C92		C92	0
Gas	C93		C93		C93		C93	0
Health	C42		C42		C42		C42	0
Social Services	C89		C89		C89		C89	0
Parks, recreation, and culture	C89		C89		C89		C89	0
Conservation of natural resources	C89		C89		C89		C89	0
Community development and housing	C50		C50		C50		C50	0
Economic development and opportunity	C89		C89		C89		C89	0
Miscellaneous*	C89		C89		C89		C89	0
Total State grants		0		0		0		0
3. FROM OTHER AGENCIES								
Total from other agencies	D89		D89		D89		D89	0
TOTAL INTERGOVERNMENTAL REVENUES		0		0		0		0

*List in space provided

Part IV REVENUES - SPECIAL REVENUE FUND - Continued

Item Description		-		-		-		-	Subtotal
D. SERVICES CHARGES									
1. GENERAL GOVERNMENT CHARGES	A89		A89		A89		A89		0
2. PUBLIC SAFETY CHARGES	A89		A89		A89		A89		0
3. TRANSPORTATION CHARGES									
Highways and streets	A44		A44		A44		A44		0
Parking facilities	A60		A60		A60		A60		0
Transit	A94		A94		A94		A94		0
Airport	A01		A01		A01		A01		0
Other*	A89		A89		A89		A89		0
Total transportation		0		0		0		0	0
4. SEWER, SOLID WASTE, AND WATER CHARGES									
Sewer	A80		A80		A80		A80		0
Waste collection	A81		A81		A81		A81		0
Waste disposal	A81		A81		A81		A81		0
Water	A91		A91		A91		A91		0
Other*	A89		A89		A89		A89		0
Total sewer, solid waste, and water		0		0		0		0	0
5. HEALTH CHARGES	A89		A89		A89		A89		0
6. SOCIAL SERVICE CHARGES	A89		A89		A89		A89		0
7. RECREATION CHARGES	A61		A61		A61		A61		0
8. PUBLIC SERVICES ENTERPRISE CHARGES									
Gas, light, and power	A93		A93		A93		A93		0
Electric	A92		A92		A92		A92		0
Liquor dispensaries - net profit	A89		A89		A89		A89		0
Other*	A89		A89		A89		A89		0
Total Public Services Enterprise		0		0		0		0	0
TOTAL SERVICE CHARGES		0		0		0		0	0
E. FINES AND FORFEITURES									
Court fines									0
Red light camera fines									0
Speed camera fines									0
Other*									0
TOTAL FINES AND FORFEITURES	U30	0	U30	0	U30	0	U30	0	0
F. MISCELLANEOUS REVENUES									
Investment earnings	U20		U20		U20		U20		0
Other*	U99		U99		U99		U99		0
TOTAL MISCELLANEOUS		0		0		0		0	0
G. LONG TERM DEBT PROCEEDS									0
TOTAL REVENUES		0		0		0		0	0
Remarks:									
*List in space provided									

Part V EXPENDITURES - SPECIAL REVENUE FUND

*Consolidate all expenditures (salaries, operating, construction, and capital) into the appropriate category.

Note: Please report each special revenue fund in a separate column. (Funds with revenues or expenditures below \$250,000 can be combined with other funds.)

Item Description									Subtotal
A. GENERAL GOVERNMENT									
1. LEGISLATIVE (Council or commission)	E29		E29		E29		E29		0
2. JUDICIAL									
Circuit court support									0
Orphans' court									0
State's attorney									0
Sheriff (judicial functions)									0
Law library									0
Other judicial*									0
Total Judicial	E25	0	E25	0	E25	0	E25	0	0
3. EXECUTIVE	E29		E29		E29		E29		0
4. ELECTIONS	E89		E89		E89		E89		0
5. FINANCIAL ADMINISTRATION	E23		E23		E23		E23		0
6. LEGAL	E25		E25		E25		E25		0
7. PERSONNEL ADMINISTRATION	E29		E29		E29		E29		0
8. PLANNING AND ZONING	E29		E29		E29		E29		0
9. GENERAL SERVICES	E89		E89		E89		E89		0
10. OTHER GENERAL GOVERNMENT*	E89		E89		E89		E89		0
TOTAL GENERAL GOVERNMENT		0		0		0		0	0
B. PUBLIC SAFETY									
Police	E62		E62		E62		E62		0
Fire	E24		E24		E24		E24		0
Corrections	E04		E04		E04		E04		0
Other*	E62		E62		E62		E62		0
TOTAL PUBLIC SAFETY		0		0		0		0	0
C. PUBLIC WORKS									
Transportation services									
Highways and streets	E44		E44		E44		E44		0
Stormwater drainage	E80		E80		E80		E80		0
Parking facilities	E60		E60		E60		E60		0
Transit	E94		E94		E94		E94		0
Airport	E01		E01		E01		E01		0
Other*	E44		E44		E44		E44		0
Total transportation services		0		0		0		0	0
Sewer, solid waste, and water services									
Sewer	E80		E80		E80		E80		0
Waste collection	E81		E81		E81		E81		0
Waste disposal	E81		E81		E81		E81		0
Water	E91		E91		E91		E91		0
Other*	E91		E91		E91		E91		0
Total sewer, solid waste, and water services		0		0		0		0	0
Gas, light, and power	E93		E93		E93		E93		0
Electric	E92		E92		E92		E92		0
Total gas, electric, light, and power		0		0		0		0	0
TOTAL PUBLIC WORKS		0		0		0		0	0
D. HEALTH									
Department of health									0
Other*									0
TOTAL HEALTH	E32	0	E32	0	E32	0	E32	0	0
E. SOCIAL SERVICES									
Office on aging									0
Elderly and disabled transportation									0
Other*									0
TOTAL SOCIAL SERVICES	E89	0	E89	0	E89	0	E89	0	0
F. PARKS, RECREATION, AND CULTURE									
Parks									0
Recreation									0
Culture and arts organization									0
Other*									0
TOTAL PARKS, RECREATION, AND CULTURE	E61	0	E61	0	E61	0	E61	0	0
G. CONSERVATION OF NATURAL RESOURCES									
Cooperative extension services									0
Soil conservation services									0
Agricultural land preservation									0
Other*									0
TOTAL CONSERVATION OF NATURAL RESOURCES	E59	0	E59	0	E59	0	E59	0	0
H. COMMUNITY DEVELOPMENT AND PUBLIC HOUSING									
Community development									0
Public housing									0
Other*									0
TOTAL COMMUNITY DEVELOPMENT AND PUBLIC HOUSING	E50	0	E50	0	E50	0	E50	0	0

Part V EXPENDITURES - SPECIAL REVENUE FUND - Continued									
Item Description			-		-		-		Subtotal
I.	ECONOMIC DEVELOPMENT & OPPORTUNITY								
	Economic development (includes tourism)	E89		E89		E89		E89	0
	Community action programs	E89		E89		E89		E89	0
	Training	E89		E89		E89		E89	0
	Other*	E89		E89		E89		E89	0
	TOTAL ECONOMIC DEVELOPMENT AND OPPORTUNITY		0		0		0		0
J.	DEBT SERVICE								
	Principal payments on debt								0
	Interest payments on debt	I89		I89		I89		I89	0
	Water Interest	I91		I91		I91		I91	0
	Electric Interest	I92		I92		I92		I92	0
	Gas Interest	I93		I93		I93		I93	0
	TOTAL DEBT SERVICE		0		0		0		0
K.	MISCELLANEOUS								
	Judgments and losses								0
	Unallocated retirement - pension								0
	Unallocated employee health ins.								0
	Unallocated retiree health insurance/OPEB								0
	Unallocated worker's comp.								0
	Unallocated social security								0
	Unallocated other miscellaneous*								0
	TOTAL MISCELLANEOUS	E89	0	E89	0	E89	0	E89	0
	TOTAL EXPENDITURES		0		0		0		0
	EXPENDITURE SUMMARY								
	Salaries	Z00		Z00		Z00		Z00	0
	Other operating expenses*								0
	Construction								0
	Other capital outlay*								0
	Principal payments on debt								0
	Interest payments on debt								0
	TOTAL EXPENDITURES		0		0		0		0
	Remarks:								
*List in space provided									

Part VI REVENUES - CAPITAL PROJECT FUND

Note: Please report each capital project fund in a separate column. (Funds with revenues or expenditures below \$250,000 can be combined with other funds.)

Item Description								Subtotal
A. TAXES - LOCAL								
1. LOCAL PROPERTY TAXES	T01		T01		T01		T01	0
2. LOCAL INCOME TAXES	T40		T40		T40		T40	0
3. OTHER LOCAL TAXES								
Hotel and motel	T19		T19		T19		T19	0
Admissions and amusement taxes	T11		T11		T11		T11	0
Recordation taxes	T51		T51		T51		T51	0
Property transfer taxes	T50		T50		T50		T50	0
Stormwater management fee	U01		U01		U01		U01	0
Other*	T19		T19		T19		T19	0
Total other local taxes		0		0		0		0
B. LICENSES AND PERMITS	T29		T29		T29		T29	0
C. INTERGOVERNMENTAL REVENUES								
1. FROM THE FEDERAL GOVERNMENT								
Public Safety								
Police	B89		B89		B89		B89	0
Fire	B89		B89		B89		B89	0
Corrections	B89		B89		B89		B89	0
Other public safety*	B89		B89		B89		B89	0
Transportation								
Highways	B46		B46		B46		B46	0
Transit	B94		B94		B94		B94	0
Airports	B01		B01		B01		B01	0
Other transportation*	B89		B89		B89		B89	0
Sewer	B80		B80		B80		B80	0
Solid waste	B89		B89		B89		B89	0
Water	B91		B91		B91		B91	0
Electric	B92		B92		B92		B92	0
Gas	B93		B93		B93		B93	0
Health	B42		B42		B42		B42	0
Social Services	B89		B89		B89		B89	0
Parks, recreation, and culture	B89		B89		B89		B89	0
Conservation of natural resources	B59		B59		B59		B59	0
Community development and housing	B50		B50		B50		B50	0
Economic development and opportunity	B89		B89		B89		B89	0
Miscellaneous*	B89		B89		B89		B89	0
Total Federal grants		0		0		0		0
2. FROM THE STATE OF MARYLAND								
Public Safety								
Police	C89		C89		C89		C89	0
Fire	C89		C89		C89		C89	0
Corrections	C89		C89		C89		C89	0
Other public safety*	C89		C89		C89		C89	0
Transportation								
Highways	C46		C46		C46		C46	0
Transit	C94		C94		C94		C94	0
Airports	C89		C89		C89		C89	0
Other transportation*	C89		C89		C89		C89	0
Sewer	C80		C80		C80		C80	0
Solid waste	C89		C89		C89		C89	0
Water	C91		C91		C91		C91	0
Electric	C92		C92		C92		C92	0
Gas	C93		C93		C93		C93	0
Health	C42		C42		C42		C42	0
Social Services	C89		C89		C89		C89	0
Parks, recreation, and culture	C89		C89		C89		C89	0
Conservation of natural resources	C89		C89		C89		C89	0
Community development and housing	C50		C50		C50		C50	0
Economic development and opportunity	C89		C89		C89		C89	0
Miscellaneous*	C89		C89		C89		C89	0
Total State grants		0		0		0		0
3. FROM OTHER AGENCIES								
Total from other agencies	D89		D89		D89		D89	0
TOTAL INTERGOVERNMENTAL REVENUES		0		0		0		0

*List in space provided

Part VI REVENUES - CAPITAL PROJECT FUND - Continued

Item Description		-		-		-		-	Subtotal
D. SERVICES CHARGES									
1. GENERAL GOVERNMENT CHARGES	A89		A89		A89		A89		0
2. PUBLIC SAFETY CHARGES	A89		A89		A89		A89		0
3. TRANSPORTATION CHARGES									
Highways and streets	A44		A44		A44		A44		0
Parking facilities	A60		A60		A60		A60		0
Transit	A94		A94		A94		A94		0
Airport	A01		A01		A01		A01		0
Other*	A89		A89		A89		A89		0
Total transportation		0		0		0		0	0
4. SEWER, SOLID WASTE, AND WATER CHARGES									
Sewer	A80		A80		A80		A80		0
Waste collection	A81		A81		A81		A81		0
Waste disposal	A81		A81		A81		A81		0
Water	A91		A91		A91		A91		0
Other*	A89		A89		A89		A89		0
Total sewer, solid waste, and water		0		0		0		0	0
5. HEALTH CHARGES	A89		A89		A89		A89		0
6. SOCIAL SERVICE CHARGES	A89		A89		A89		A89		0
7. RECREATION CHARGES	A61		A61		A61		A61		0
8. PUBLIC SERVICES ENTERPRISE CHARGES									
Gas, light, and power	A93		A93		A93		A93		0
Electric	A92		A92		A92		A92		0
Liquor dispensaries - net profit	A89		A89		A89		A89		0
Other*	A89		A89		A89		A89		0
Total Public Services Enterprise		0		0		0		0	0
TOTAL SERVICE CHARGES		0		0		0		0	0
E. FINES AND FORFEITURES									
Court fines									0
Red light camera fines									0
Speed camera fines									0
Other*									0
TOTAL FINES AND FORFEITURES	U30	0	U30	0	U30	0	U30	0	0
F. MISCELLANEOUS REVENUES									
Investment earnings	U20		U20		U20		U20		0
Other*	U99		U99		U99		U99		0
TOTAL MISCELLANEOUS		0		0		0		0	0
G. LONG TERM DEBT PROCEEDS									0
TOTAL REVENUES		0		0		0		0	0
Remarks:									
*List in space provided									

Part VII EXPENDITURES - CAPITAL PROJECTS FUND

* Consolidate all expenditures (salaries, construction, and capital) into the appropriate category.

Note: Please report each capital project fund in a separate column. (Funds with revenues or expenditures below \$250,000 can be combined with other funds.)

Item Description									Subtotal
A. GENERAL GOVERNMENT									
1. LEGISLATIVE (Council or commission)	E29		E29		E29		E29		0
2. JUDICIAL									
Circuit court support									0
Orphans' court									0
State's attorney									0
Sheriff (judicial functions)									0
Law library									0
Other judicial*									0
Total Judicial									
	E25	0	E25	0	E25	0	E25	0	0
3. EXECUTIVE	E29		E29		E29		E29		0
4. ELECTIONS	E89		E89		E89		E89		0
5. FINANCIAL ADMINISTRATION	E23		E23		E23		E23		0
6. LEGAL	E25		E25		E25		E25		0
7. PERSONNEL ADMINISTRATION	E29		E29		E29		E29		0
8. PLANNING AND ZONING	E29		E29		E29		E29		0
9. GENERAL SERVICES	E89		E89		E89		E89		0
10. OTHER GENERAL GOVERNMENT*	E89		E89		E89		E89		0
TOTAL GENERAL GOVERNMENT									
		0		0		0		0	0
B. PUBLIC SAFETY									
Police	E62		E62		E62		E62		0
Fire	E24		E24		E24		E24		0
Corrections	E04		E04		E04		E04		0
Other*	E62		E62		E62		E62		0
TOTAL PUBLIC SAFETY									
		0		0		0		0	0
C. PUBLIC WORKS									
Transportation services									
Highways and streets	E44		E44		E44		E44		0
Stormwater drainage	E80		E80		E80		E80		0
Parking facilities	E60		E60		E60		E60		0
Transit	E94		E94		E94		E94		0
Airport	E01		E01		E01		E01		0
Other*	E44		E44		E44		E44		0
Total transportation services									
		0		0		0		0	0
Sewer, solid waste, and water services									
Sewer	E80		E80		E80		E80		0
Waste collection	E81		E81		E81		E81		0
Waste disposal	E81		E81		E81		E81		0
Water	E91		E91		E91		E91		0
Other*	E91		E91		E91		E91		0
Total sewer, solid waste, and water services									
		0		0		0		0	0
Gas, light, and power									
Electric	E93		E93		E93		E93		0
Total gas, electric, light, and power									
		0		0		0		0	0
TOTAL PUBLIC WORKS									
		0		0		0		0	0
D. HEALTH									
Department of health									0
Other*									0
TOTAL HEALTH									
	E32	0	E32	0	E32	0	E32	0	0
E. SOCIAL SERVICES									
Office on aging									0
Elderly and disabled transportation									0
Other*									0
TOTAL SOCIAL SERVICES									
	E89	0	E89	0	E89	0	E89	0	0
F. PARKS, RECREATION, AND CULTURE									
Parks									0
Recreation									0
Culture and arts organization									0
Other*									0
TOTAL PARKS, RECREATION, AND CULTURE									
	E61	0	E61	0	E61	0	E61	0	0
G. CONSERVATION OF NATURAL RESOURCES									
Cooperative extension services									0
Soil conservation services									0
Agricultural land preservation									0
Other*									0
TOTAL CONSERVATION OF NATURAL RESOURCES									
	E59	0	E59	0	E59	0	E59	0	0
H. COMMUNITY DEVELOPMENT AND PUBLIC HOUSING									
Community development									0
Public housing									0
Other*									0
TOTAL COMMUNITY DEVELOPMENT AND PUBLIC HOUSING									
	E50	0	E50	0	E50	0	E50	0	0

*List in space provided

Part VII EXPENDITURES - CAPITAL PROJECTS FUND - Continued									
Item Description			-		-		-		Subtotal
I.	ECONOMIC DEVELOPMENT AND OPPORTUNITY								
	Economic development (includes tourism)	E89		E89		E89		E89	0
	Training	E89		E89		E89		E89	0
	Community action programs	E89		E89		E89		E89	0
	Other*	E89		E89		E89		E89	0
	TOTAL ECONOMIC DEVELOPMENT AND OPPORTUNITY		0		0		0		0
J.	DEBT SERVICE								
	Principal payments on debt								0
	Interest payments on debt	I89		I89		I89		I89	0
	Water Interest	I91		I91		I91		I91	0
	Electric Interest	I92		I92		I92		I92	0
	Gas Interest	I93		I93		I93		I93	0
	TOTAL DEBT SERVICE		0		0		0		0
K.	MISCELLANEOUS								
	Judgments and losses								0
	Unallocated retirement - pension								0
	Unallocated employee health ins.								0
	Unallocated retiree health insurance/OPEB								0
	Unallocated worker's comp.								0
	Unallocated social security								0
	Unallocated other miscellaneous*								0
	TOTAL MISCELLANEOUS	E89	0	E89	0	E89	0	E89	0
	TOTAL EXPENDITURES		0		0		0		0
	EXPENDITURE SUMMARY								
	Salaries	Z00		Z00		Z00		Z00	0
	Other operating expenses*								0
	Construction								0
	Other capital outlay*								0
	Principal payments on debt								0
	Interest payments on debt								0
	TOTAL EXPENDITURES		0		0		0		0
	Remarks:								
*List in space provided									

Part VIII REVENUES - PERMANENT FUND

Note: Please report each permanent fund in a separate column. (Funds with revenues or expenditures below \$250,000 can be combined with other funds.)

Item Description									Subtotal
A. TAXES - LOCAL									
1. LOCAL PROPERTY TAXES	T01		T01		T01		T01		0
2. LOCAL INCOME TAXES	T40		T40		T40		T40		0
3. OTHER LOCAL TAXES*	T19		T19		T19		T19		0
B. LICENSES AND PERMITS		T29		T29		T29		T29	0
C. INTERGOVERNMENTAL REVENUES									
1. FROM THE FEDERAL GOVERNMENT									
Public Safety									
Police	B89		B89		B89		B89		0
Fire	B89		B89		B89		B89		0
Corrections	B89		B89		B89		B89		0
Other public safety*	B89		B89		B89		B89		0
Transportation									
Highways	B46		B46		B46		B46		0
Transit	B94		B94		B94		B94		0
Airports	B01		B01		B01		B01		0
Other transportation*	B89		B89		B89		B89		0
Sewer	B80		B80		B80		B80		0
Solid waste	B89		B89		B89		B89		0
Water	B91		B91		B91		B91		0
Electric	B92		B92		B92		B92		0
Gas	B93		B93		B93		B93		0
Health	B42		B42		B42		B42		0
Social Services	B89		B89		B89		B89		0
Parks, recreation, and culture	B89		B89		B89		B89		0
Conservation of natural resources	B59		B59		B59		B59		0
Community development and housing	B50		B50		B50		B50		0
Economic development and opportunity	B89		B89		B89		B89		0
Miscellaneous*	B89		B89		B89		B89		0
Total Federal grants			0		0		0		0
2. FROM THE STATE OF MARYLAND									
Public Safety									
Police	C89		C89		C89		C89		0
Fire	C89		C89		C89		C89		0
Corrections	C89		C89		C89		C89		0
Other public safety*	C89		C89		C89		C89		0
Transportation									
Highways	C46		C46		C46		C46		0
Transit	C94		C94		C94		C94		0
Airports	C89		C89		C89		C89		0
Other transportation*	C89		C89		C89		C89		0
Sewer	C80		C80		C80		C80		0
Solid waste	C89		C89		C89		C89		0
Water	C91		C91		C91		C91		0
Electric	C92		C92		C92		C92		0
Gas	C93		C93		C93		C93		0
Health	C42		C42		C42		C42		0
Social Services	C89		C89		C89		C89		0
Parks, recreation, and culture	C89		C89		C89		C89		0
Conservation of natural resources	C89		C89		C89		C89		0
Community development and housing	C50		C50		C50		C50		0
Economic development and opportunity	C89		C89		C89		C89		0
Miscellaneous*	C89		C89		C89		C89		0
Total State grants			0		0		0		0
3. FROM OTHER AGENCIES									
Total from other agencies		D89		D89		D89		D89	0
TOTAL INTERGOVERNMENTAL REVENUES			0		0		0		0

*List in space provided

Part VIII REVENUES - PERMANENT FUND - Continued

Item Description			-		-		-		-	Subtotal
D.	SERVICES CHARGES									
	1. GENERAL GOVERNMENT CHARGES	A89		A89		A89		A89		0
	2. PUBLIC SAFETY CHARGES	A89		A89		A89		A89		0
	3. TRANSPORTATION CHARGES									
	Highways and streets	A44		A44		A44		A44		0
	Parking facilities	A60		A60		A60		A60		0
	Transit	A94		A94		A94		A94		0
	Airport	A01		A01		A01		A01		0
	Other*	A89		A89		A89		A89		0
	Total transportation		0		0		0		0	0
	4. SEWER, SOLID WASTE, AND WATER CHARGES									
	Sewer	A80		A80		A80		A80		0
	Waste collection	A81		A81		A81		A81		0
	Waste disposal	A81		A81		A81		A81		0
	Water	A91		A91		A91		A91		0
	Other*	A89		A89		A89		A89		0
	Total sewer, solid waste, and water		0		0		0		0	0
	5. HEALTH CHARGES	A89		A89		A89		A89		0
	6. SOCIAL SERVICE CHARGES	A89		A89		A89		A89		0
	7. RECREATION CHARGES	A61		A61		A61		A61		0
	8. PUBLIC SERVICES ENTERPRISE CHARGES									
	Gas, light, and power	A93		A93		A93		A93		0
	Electric	A92		A92		A92		A92		0
	Liquor dispensaries - net profit	A89		A89		A89		A89		0
	Other*	A89		A89		A89		A89		0
	Total Public Services Enterprise		0		0		0		0	0
	TOTAL SERVICE CHARGES		0		0		0		0	0
E.	FINES AND FORFEITURES	U30		U30		U30		U30		0
F.	MISCELLANEOUS REVENUES									
	Investment earnings	U20		U20		U20		U20		0
	Other*	U99		U99		U99		U99		0
	TOTAL MISCELLANEOUS		0		0		0		0	0
G.	LONG TERM DEBT PROCEEDS									0
	TOTAL REVENUES		0		0		0		0	0
Remarks:										
*List in space provided										

Part IX EXPENDITURES - PERMANENT FUND

* Consolidate all expenditures (salaries, operating, construction, and capital) into the appropriate category.

Note: Please report each permanent fund in a separate column. (Funds with revenues or expenditures below \$250,000 can be combined with other funds.)

Item Description									Subtotal
A. GENERAL GOVERNMENT									0
TOTAL GENERAL GOVERNMENT	E29	0	E29	0	E29	0	E29	0	0
B. PUBLIC SAFETY									
Police	E62		E62		E62		E62		0
Fire	E24		E24		E24		E24		0
Corrections	E04		E04		E04		E04		0
Other*	E62		E62		E62		E62		0
TOTAL PUBLIC SAFETY		0		0		0		0	0
C. PUBLIC WORKS									
Transportation services									
Highways and streets (including storm drainage)	E44		E44		E44		E44		0
Parking facilities	E60		E60		E60		E60		0
Transit	E94		E94		E94		E94		0
Airport	E01		E01		E01		E01		0
Other*	E44		E44		E44		E44		0
Total transportation services		0		0		0		0	0
Sewer, solid waste, and water services									
Sewer	E80		E80		E80		E80		0
Waste collection	E81		E81		E81		E81		0
Waste disposal	E81		E81		E81		E81		0
Water	E91		E91		E91		E91		0
Other*	E91		E91		E91		E91		0
Total sewer, solid waste, and water services		0		0		0		0	0
Gas, light, and power	E93		E93		E93		E93		0
Electric	E92		E92		E92		E92		0
Total gas, electric, light, and power		0		0		0		0	0
TOTAL PUBLIC WORKS		0		0		0		0	0
D. HEALTH									
Department of health									0
Other*									0
TOTAL HEALTH	E32	0	E32	0	E32	0	E32	0	0
E. SOCIAL SERVICES									
Office on aging									0
Elderly and disabled transportation									0
Other*									0
TOTAL SOCIAL SERVICES	E89	0	E89	0	E89	0	E89	0	0
F. PARKS, RECREATION, AND CULTURE									
Parks	E61		E61		E61		E61		0
Recreation	E61		E61		E61		E61		0
Culture and arts organization	E61		E61		E61		E61		0
Other*	E61		E61		E61		E61		0
TOTAL PARKS, RECREATION, AND CULTURE		0		0		0		0	0
G. CONSERVATION OF NATURAL RESOURCES									
Cooperative extension services									0
Soil conservation services									0
Agricultural land preservation									0
Other*									0
TOTAL CONSERVATION OF NATURAL RESOURCES	E59	0	E59	0	E59	0	E59	0	0
H. COMMUNITY DEVELOPMENT AND PUBLIC HOUSING									
Community development									0
Public housing									0
Other*									0
TOTAL COMMUNITY DEVELOPMENT AND PUBLIC HOUSING	E50	0	E50	0	E50	0	E50	0	0

*List in space provided

Part IX EXPENDITURES - PERMANENT FUND - Continued

Item Description			-		-		-		-	Subtotal
I.	ECONOMIC DEVELOPMENT AND OPPORTUNITY									
	Economic development (includes tourism)	E89		E89		E89		E89		0
	Training	E89		E89		E89		E89		0
	Community action programs	E89		E89		E89		E89		0
	Other*	E89		E89		E89		E89		0
	TOTAL ECONOMIC DEVELOPMENT AND OPPORTUNITY		0		0		0		0	0
J.	DEBT SERVICE									
	Principal payments on debt									0
	Interest payments on debt	I89		I89		I89		I89		0
	Water Interest	I91		I91		I91		I91		0
	Electric Interest	I92		I92		I92		I92		0
	Gas Interest	I93		I93		I93		I93		0
	TOTAL DEBT SERVICE		0		0		0		0	0
K.	MISCELLANEOUS	E89		E89		E89		E89		0
	TOTAL MISCELLANEOUS		0		0		0		0	0
	TOTAL EXPENDITURES		0		0		0		0	0
	EXPENDITURE SUMMARY									
	Salaries	Z00		Z00		Z00		Z00		0
	Other operating expenses*									0
	Construction									0
	Other capital outlay*									0
	Principal payments on debt									0
	Interest payments on debt									0
	TOTAL EXPENDITURES		0		0		0		0	0
	Remarks:									
*List in space provided										

Part X REVENUES - ENTERPRISE FUND

Note: Please report each enterprise fund in a separate column. (Funds with revenues or expenditures below \$250,000 can be combined with other funds.)

Item Description								Subtotal
A. TAXES - LOCAL								
1. LOCAL PROPERTY TAXES	T01		T01		T01		T01	0
2. LOCAL INCOME TAXES	T40		T40		T40		T40	0
3. OTHER LOCAL TAXES								
Hotel and motel	T19		T19		T19		T19	0
Admissions and amusement taxes	T11		T11		T11		T11	0
Recordation taxes	T51		T51		T51		T51	0
Property transfer taxes	T50		T50		T50		T50	0
Stormwater management fee	U01		U01		U01		U01	0
Other*	T19		T19		T19		T19	0
Total other local taxes		0		0		0		0
B. LICENSES AND PERMITS	T29		T29		T29		T29	0
C. INTERGOVERNMENTAL REVENUES								
1. FROM THE FEDERAL GOVERNMENT								
Public Safety								
Police	B89		B89		B89		B89	0
Fire	B89		B89		B89		B89	0
Corrections	B89		B89		B89		B89	0
Other public safety*	B89		B89		B89		B89	0
Transportation								
Highways	B46		B46		B46		B46	0
Transit	B94		B94		B94		B94	0
Airports	B01		B01		B01		B01	0
Other transportation*	B89		B89		B89		B89	0
Sewer	B80		B80		B80		B80	0
Solid waste	B89		B89		B89		B89	0
Water	B91		B91		B91		B91	0
Electric	B92		B92		B92		B92	0
Gas	B93		B93		B93		B93	0
Health	B42		B42		B42		B42	0
Social Services	B89		B89		B89		B89	0
Parks, recreation, and culture	B89		B89		B89		B89	0
Conservation of natural resources	B59		B59		B59		B59	0
Community development and housing	B50		B50		B50		B50	0
Economic development and opportunity	B89		B89		B89		B89	0
Miscellaneous*	B89		B89		B89		B89	0
Total Federal grants		0		0		0		0
2. FROM THE STATE OF MARYLAND								
Public Safety								
Police	C89		C89		C89		C89	0
Fire	C89		C89		C89		C89	0
Corrections	C89		C89		C89		C89	0
Other public safety*	C89		C89		C89		C89	0
Transportation								
Highways	C46		C46		C46		C46	0
Transit	C94		C94		C94		C94	0
Airports	C89		C89		C89		C89	0
Other transportation*	C89		C89		C89		C89	0
Sewer	C80		C80		C80		C80	0
Solid waste	C89		C89		C89		C89	0
Water	C91		C91		C91		C91	0
Electric	C92		C92		C92		C92	0
Gas	C93		C93		C93		C93	0
Health	C42		C42		C42		C42	0
Social Services	C89		C89		C89		C89	0
Parks, recreation, and culture	C89		C89		C89		C89	0
Conservation of natural resources	B89		B89		B89		B89	0
Community development and housing	C50		C50		C50		C50	0
Economic development and opportunity	C89		C89		C89		C89	0
Miscellaneous*	C89		C89		C89		C89	0
Total State grants		0		0		0		0
3. FROM OTHER AGENCIES								
Total from other agencies	D89		D89		D89		D89	0
TOTAL INTERGOVERNMENTAL REVENUES		0		0		0		0

*List in space provided

Part X REVENUES - ENTERPRISE FUND - Continued

Item Description			-		-		-		-	Subtotal
D. SERVICES CHARGES										
1. GENERAL GOVERNMENT CHARGES	A89		A89		A89		A89			0
2. PUBLIC SAFETY CHARGES	A89		A89		A89		A89			0
3. TRANSPORTATION CHARGES										
Highways and streets	A44		A44		A44		A44			0
Parking facilities	A60		A60		A60		A60			0
Transit	A94		A94		A94		A94			0
Airport	A01		A01		A01		A01			0
Other*	A89		A89		A89		A89			0
Total transportation										
		0		0		0		0		0
4. SEWER, SOLID WASTE, AND WATER CHARGES										
Sewer	A80		A80		A80		A80			0
Waste collection	A81		A81		A81		A81			0
Waste disposal	A81		A81		A81		A81			0
Water	A91		A91		A91		A91			0
Other*	A89		A89		A89		A89			0
Total sewer, solid waste, and water										
		0		0		0		0		0
5. HEALTH CHARGES	A89		A89		A89		A89			0
6. SOCIAL SERVICE CHARGES	A89		A89		A89		A89			0
7. RECREATION CHARGES	A61		A61		A61		A61			0
8. PUBLIC SERVICES ENTERPRISE CHARGES										
Gas, light, and power	A93		A93		A93		A93			0
Electric	A92		A92		A92		A92			0
Liquor dispensaries - net profit	A89		A89		A89		A89			0
Other*	A89		A89		A89		A89			0
Total Public Services Enterprise										
		0		0		0		0		0
TOTAL SERVICE CHARGES										
		0		0		0		0		0
E. FINES AND FORFEITURES										
Court fines										0
Red light camera fines										0
Speed camera fines										0
Other*										0
TOTAL FINES AND FORFEITURES										
	U30	0	U30	0	U30	0	U30	0		0
F. MISCELLANEOUS REVENUES										
Investment earnings	U20		U20		U20		U20			0
Other*	U99		U99		U99		U99			0
TOTAL MISCELLANEOUS										
		0		0		0		0		0
TOTAL REVENUES										
		0		0		0		0		0
Remarks:										
*List in space provided										

Part XI EXPENSES - ENTERPRISE FUND

* Consolidate all expenditures (salaries, operating, construction, and capital) into the appropriate category.

Note: Please report each enterprise fund in a separate column. (Funds with revenues or expenditures below \$250,000 can be combined with other funds.)

Item Description									Subtotal
A. GENERAL GOVERNMENT									
1. LEGISLATIVE (Council or commission)	E29		E29		E29		E29		0
2. JUDICIAL									
Circuit court support									0
Orphans' court									0
State's attorney									0
Sheriff (judicial functions)									0
Law library									0
Other judicial*									0
Total Judicial									
	E25	0	E25	0	E25	0	E25	0	0
3. EXECUTIVE	E29		E29		E29		E29		0
4. ELECTIONS	E89		E89		E89		E89		0
5. FINANCIAL ADMINISTRATION	E23		E23		E23		E23		0
6. LEGAL	E25		E25		E25		E25		0
7. PERSONNEL ADMINISTRATION	E29		E29		E29		E29		0
8. PLANNING AND ZONING	E29		E29		E29		E29		0
9. GENERAL SERVICES	E89		E89		E89		E89		0
10. OTHER GENERAL GOVERNMENT*	E89		E89		E89		E89		0
TOTAL GENERAL GOVERNMENT									
		0		0		0		0	0
B. PUBLIC SAFETY									
Police	E62		E62		E62		E62		0
Fire	E24		E24		E24		E24		0
Corrections	E04		E04		E04		E04		0
Other*	E89		E89		E89		E89		0
TOTAL PUBLIC SAFETY									
		0		0		0		0	0
C. PUBLIC WORKS									
Transportation services									
Highways and streets	E44		E44		E44		E44		0
Stormwater drainage	E80		E80		E80		E80		0
Parking facilities	E60		E60		E60		E60		0
Transit	E94		E94		E94		E94		0
Airport	E01		E01		E01		E01		0
Other*	E44		E44		E44		E44		0
Total transportation services									
		0		0		0		0	0
Sewer, solid waste, and water services									
Sewer	E80		E80		E80		E80		0
Waste collection	E81		E81		E81		E81		0
Waste disposal	E81		E81		E81		E81		0
Water	E91		E91		E91		E91		0
Other*	E91		E91		E91		E91		0
Total sewer, solid waste, and water services									
		0		0		0		0	0
Gas, light, and power									
Electric	E92		E92		E92		E92		0
Total gas, electric, light, and power									
		0		0		0		0	0
TOTAL PUBLIC WORKS									
		0		0		0		0	0
D. HEALTH									
Department of health									0
Other*									0
TOTAL HEALTH									
	E32	0	E32	0	E32	0	E32	0	0
E. SOCIAL SERVICES									
Office on aging									0
Elderly and disabled transportation									0
Other*									0
TOTAL SOCIAL SERVICES									
	E89	0	E89	0	E89	0	E89	0	0
F. PARKS, RECREATION, AND CULTURE									
Parks	E61		E61		E61		E61		0
Recreation	E61		E61		E61		E61		0
Culture and arts organization	E61		E61		E61		E61		0
Other*	E61		E61		E61		E61		0
TOTAL PARKS, RECREATION, AND CULTURE									
		0		0		0		0	0
G. CONSERVATION OF NATURAL RESOURCES									
Cooperative extension services									0
Soil conservation services									0
Agricultural land preservation									0
Other*									0
TOTAL CONSERVATION OF NATURAL RESOURCES									
	E59	0	E59	0	E59	0	E59	0	0
H. COMMUNITY DEVELOPMENT AND PUBLIC HOUSING									
Community development									0
Public housing									0
Other*									0
TOTAL COMMUNITY DEVELOPMENT AND PUBLIC HOUSING									
	E50	0	E50	0	E50	0	E50	0	0

*List in space provided

Part XI EXPENSES - ENTERPRISE FUND - Continued									
Item Description			-		-		-		Subtotal
I.	ECONOMIC DEVELOPMENT AND OPPORTUNITY								
	Economic development (includes tourism)	E89		E89		E89		E89	0
	Training	E89		E89		E89		E89	0
	Community action programs	E89		E89		E89		E89	0
	Other*	E89		E89		E89		E89	0
	TOTAL ECONOMIC DEVELOPMENT AND OPPORTUNITY		0		0		0		0
J.	DEBT SERVICE								
	Interest expense on debt	I89		I89		I89		I89	0
	Water Interest	I91		I91		I91		I91	0
	Electric Interest	I92		I92		I92		I92	0
	Gas Interest	I93		I93		I93		I93	0
	TOTAL DEBT SERVICE		0		0		0		0
K.	MISCELLANEOUS								
	Judgments and losses								0
	Unallocated retirement - pension								0
	Unallocated employee health ins.								0
	Unallocated retiree health insurance/OPEB								0
	Unallocated worker's comp.								0
	Unallocated social security								0
	Unallocated other miscellaneous*								0
	TOTAL MISCELLANEOUS	E89	0	E89	0	E89	0	E89	0
	TOTAL EXPENDITURES		0		0		0		0
	EXPENDITURE SUMMARY								
	Salaries	Z00		Z00		Z00		Z00	0
	Other operating expenses*								0
	Construction								0
	Other capital outlay*								0
	Interest expense on debt								0
	TOTAL EXPENSES		0		0		0		0
	Remarks:								
*List in space provided									

Part XII REVENUES - COMPONENT UNITS

Note: Please report each component unit in a separate column. (Component units with revenues or expenditures below \$250,000 can be combined with other funds.)

Item Description									Subtotal
A. TAXES - LOCAL									
1. LOCAL PROPERTY TAXES	T01		T01		T01		T01		0
2. LOCAL INCOME TAXES	T40		T40		T40		T40		0
3. OTHER LOCAL TAXES									
Hotel and motel	T19		T19		T19		T19		0
Admissions and amusement taxes	T11		T11		T11		T11		0
Recordation taxes	T51		T51		T51		T51		0
Property transfer taxes	T50		T50		T50		T50		0
Stormwater management fee	U01		U01		U01		U01		0
Other*	T19		T19		T19		T19		0
Total other local taxes		0		0		0		0	0
B. LICENSES AND PERMITS	T29		T29		T29		T29		0
C. INTERGOVERNMENTAL REVENUES									
1. FROM THE FEDERAL GOVERNMENT									
Public Safety									
Police	B89		B89		B89		B89		0
Fire	B89		B89		B89		B89		0
Corrections	B89		B89		B89		B89		0
Other public safety*	B89		B89		B89		B89		0
Transportation									
Highways	B46		B46		B46		B46		0
Transit	B94		B94		B94		B94		0
Airports	B01		B01		B01		B01		0
Other transportation*	B89		B89		B89		B89		0
Sewer	B80		B80		B80		B80		0
Solid waste	B89		B89		B89		B89		0
Water	B91		B91		B91		B91		0
Electric	B92		B92		B92		B92		0
Gas	B93		B93		B93		B93		0
Health	B42		B42		B42		B42		0
Social Services	B89		B89		B89		B89		0
Parks, recreation, and culture	B89		B89		B89		B89		0
Conservation of natural resources	B59		B59		B59		B59		0
Community development and housing	B50		B50		B50		B50		0
Economic development and opportunity	B89		B89		B89		B89		0
Miscellaneous*	B89		B89		B89		B89		0
Total Federal grants		0		0		0		0	0
2. FROM THE STATE OF MARYLAND									
Public Safety									
Police	C89		C89		C89		C89		0
Fire	C89		C89		C89		C89		0
Corrections	C89		C89		C89		C89		0
Other public safety*	C89		C89		C89		C89		0
Transportation									
Highways	C46		C46		C46		C46		0
Transit	C94		C94		C94		C94		0
Airports	C89		C89		C89		C89		0
Other transportation*	C89		C89		C89		C89		0
Sewer	C80		C80		C80		C80		0
Solid waste	C89		C89		C89		C89		0
Water	C91		C91		C91		C91		0
Electric	C92		C92		C92		C92		0
Gas	C93		C93		C93		C93		0
Health	C42		C42		C42		C42		0
Social Services	C89		C89		C89		C89		0
Parks, recreation, and culture	C89		C89		C89		C89		0
Conservation of natural resources	B89		B89		B89		B89		0
Community development and housing	C50		C50		C50		C50		0
Economic development and opportunity	C89		C89		C89		C89		0
Miscellaneous*	C89		C89		C89		C89		0
Total State grants		0		0		0		0	0
3. FROM OTHER AGENCIES									
Total from other agencies	D89		D89		D89		D89		0
TOTAL INTERGOVERNMENTAL REVENUES		0		0		0		0	0

*List in space provided

Part XII REVENUES - COMPONENT UNITS - Continued

Item Description			-		-		-		-	Subtotal
D. SERVICES CHARGES										
1. GENERAL GOVERNMENT CHARGES										
	A89		A89		A89		A89			0
2. PUBLIC SAFETY CHARGES										
	A89		A89		A89		A89			0
3. TRANSPORTATION CHARGES										
	A44		A44		A44		A44			0
	A60		A60		A60		A60			0
	A94		A94		A94		A94			0
	A01		A01		A01		A01			0
	A89		A89		A89		A89			0
Total transportation										
		0		0		0		0		0
4. SEWER, SOLID WASTE, AND WATER CHARGES										
	A80		A80		A80		A80			0
	A81		A81		A81		A81			0
	A81		A81		A81		A81			0
	A91		A91		A91		A91			0
	A89		A89		A89		A89			0
Total sewer, solid waste, and water										
		0		0		0		0		0
5. HEALTH CHARGES										
	A89		A89		A89		A89			0
6. SOCIAL SERVICE CHARGES										
	A89		A89		A89		A89			0
7. RECREATION CHARGES										
	A61		A61		A61		A61			0
8. PUBLIC SERVICES ENTERPRISE CHARGES										
	A93		A93		A93		A93			0
	A92		A92		A92		A92			0
	A89		A89		A89		A89			0
	A89		A89		A89		A89			0
Total Public Services Enterprise										
		0		0		0		0		0
TOTAL SERVICE CHARGES										
		0		0		0		0		0
E. FINES AND FORFEITURES										
										0
										0
										0
										0
TOTAL FINES AND FORFEITURES										
	U30	0	U30	0	U30	0	U30	0		0
F. MISCELLANEOUS REVENUES										
	U20		U20		U20		U20			0
	U99		U99		U99		U99			0
TOTAL MISCELLANEOUS										
		0		0		0		0		0
G. LONG TERM DEBT PROCEEDS										
TOTAL REVENUES										
		0		0		0		0		0
Remarks:										
*List in space provided										

Part XIII EXPENDITURES - COMPONENT UNITS

* Consolidate all expenditures (salaries, operating, construction, and capital) into the appropriate category.

Note: Please report each component unit in a separate column. (Component units with revenues or expenditures below \$250,000 can be combined with other funds.)

Item Description									Subtotal
A. GENERAL GOVERNMENT									
1. LEGISLATIVE (Council or commission)	E29		E29		E29		E29		0
2. JUDICIAL									
Circuit court support									0
Orphans' court									0
State's attorney									0
Sheriff (judicial functions)									0
Law library									0
Other judicial*									0
Total Judicial	E25	0	E25	0	E25	0	E25	0	0
3. EXECUTIVE	E29		E29		E29		E29		0
4. ELECTIONS	E89		E89		E89		E89		0
5. FINANCIAL ADMINISTRATION	E23		E23		E23		E23		0
6. LEGAL	E25		E25		E25		E25		0
7. PERSONNEL ADMINISTRATION	E29		E29		E29		E29		0
8. PLANNING AND ZONING	E29		E29		E29		E29		0
9. GENERAL SERVICES	E89		E89		E89		E89		0
10. OTHER GENERAL GOVERNMENT*	E89		E89		E89		E89		0
TOTAL GENERAL GOVERNMENT		0		0		0		0	0
B. PUBLIC SAFETY									
Police	E62		E62		E62		E62		0
Fire	E24		E24		E24		E24		0
Corrections	E04		E04		E04		E04		0
Other*	E89		E89		E89		E89		0
TOTAL PUBLIC SAFETY		0		0		0		0	0
C. PUBLIC WORKS									
Transportation services									
Highways and streets	E44		E44		E44		E44		0
Stormwater drainage	E80		E80		E80		E80		0
Parking facilities	E60		E60		E60		E60		0
Transit	E94		E94		E94		E94		0
Airport	E01		E01		E01		E01		0
Other*	E44		E44		E44		E44		0
Total transportation services		0		0		0		0	0
Sewer, solid waste, and water services									
Sewer	E80		E80		E80		E80		0
Waste collection	E81		E81		E81		E81		0
Waste disposal	E81		E81		E81		E81		0
Water	E91		E91		E91		E91		0
Other*	E91		E91		E91		E91		0
Total sewer, solid waste, and water services		0		0		0		0	0
Gas, light, and power	E93		E93		E93		E93		0
Electric	E92		E92		E92		E92		0
Total gas, electric, light, and power		0		0		0		0	0
TOTAL PUBLIC WORKS		0		0		0		0	0
D. HEALTH									
Department of health									0
Other*									0
TOTAL HEALTH	E32	0	E32	0	E32	0	E32	0	0
E. SOCIAL SERVICES									
Office on aging									0
Elderly and disabled transportation									0
Other*									0
TOTAL SOCIAL SERVICES	E89	0	E89	0	E89	0	E89	0	0
F. PARKS, RECREATION, AND CULTURE									
Parks									0
Recreation									0
Culture and arts organization									0
Other*									0
TOTAL PARKS, RECREATION, AND CULTURE	E61	0	E61	0	E61	0	E61	0	0
G. CONSERVATION OF NATURAL RESOURCES									
Cooperative extension services									0
Soil conservation services									0
Agricultural land preservation									0
Other*									0
TOTAL CONSERVATION OF NATURAL RESOURCES	E59	0	E59	0	E59	0	E59	0	0
H. COMMUNITY DEVELOPMENT AND PUBLIC HOUSING									
Community development									0
Public housing									0
Other*									0
TOTAL COMMUNITY DEVELOPMENT AND PUBLIC HOUSING	E50	0	E50	0	E50	0	E50	0	0

*List in space provided

Part XIII EXPENDITURES - COMPONENT UNITS - Continued

Item Description		-	-	-	-	-	Subtotal
I. ECONOMIC DEVELOPMENT AND OPPORTUNITY							
Economic development (includes tourism)	E89		E89		E89		0
Training	E89		E89		E89		0
Community action programs	E89		E89		E89		0
Other*	E89		E89		E89		0
TOTAL ECONOMIC DEVELOPMENT AND OPPORTUNITY		0	0	0	0	0	0
J. DEBT SERVICE							
Principal payments on debt							0
Interest payments on debt	189		189		189		0
Water Interest	191		191		191		0
Electric Interest	192		192		192		0
Gas Interest	193		193		193		0
TOTAL DEBT SERVICE		0	0	0	0	0	0
K. MISCELLANEOUS							
Judgments and losses							0
Unallocated retirement - pension							0
Unallocated employee health ins.							0
Unallocated retiree health insurance/OPEB							0
Unallocated worker's comp.							0
Unallocated social security							0
Unallocated other miscellaneous*							0
TOTAL MISCELLANEOUS	E89	0	E89	0	E89	0	0
TOTAL EXPENDITURES		0	0	0	0	0	0
EXPENDITURE SUMMARY							
Salaries	Z00		Z00		Z00		0
Other operating expenses*							0
Construction							0
Other capital outlay*							0
Principal payments on debt							0
Interest payments on debt							0
TOTAL EXPENDITURES		0	0	0	0	0	0
Remarks:							

*List in space provided

Part XIV CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017							
Type of asset	Type of fund - Enter amount (Omit cents)						
	General {a}	Special Revenue {b}	Capital Project {c}	Debt Service {d}	Permanent {e}	Component Units {f}	Enterprise {g}
Cash unrestricted checking	627517	5582244					
Cash unrestricted savings							
Cash restricted							
Certificates of deposit	457725						
Repurchase agreements							
U.S. treasury notes, bills, bonds							
Federal financing bank							
Federal agency securities	101226028		240243				
MLGIP							
Other pooled investments							
Other investments							
TOTAL	102311270	5582244	240243	0	0	0	0
Part XV PROPERTY TAXES AND TAXES RECEIVABLE AS OF JUNE 30, 2017							
Item Description	Amount - Omit cents						
	Total assessed value of taxable property {a}	General tax rate {b}	Actual tax levy c=axb {c}	Amount Collected {d}	Balance of taxes receivable {e}		
CURRENT YEAR							
Real property	11560143143	0.00948	109590157	109471445	118712		
For full year levy			0		0		
For 3/4 year levy			0		0		
For semi-annual levy			0		0		
For 1/4 year levy			0		0		
Other - taxes at less than full rate			0		0		
Personal property - locally assessed	13679367	0.0237	324201	319336	4865		
Railroads and public utilities			0		0		
Ordinary business corps.	606802110	0.0237	14381210	14191981	189229		
Total current year	12180624620	0.05688	124295568	123982762	312806		
Prior years					181400		
Less allowance for uncollected taxes					145455		
TOTAL					348751.0005		
Part XVI CURRENT ASSESSMENTS AND ASSESSMENTS RECEIVABLE AS OF JUNE 30, 2017							
Item Description	Amount - Omit cents						
	Current assessments {a}	Amount Collected {b}	Current assessments receivable {c}				
			0				
			0				
			0				
			0				
			0				
			0				
			0				
			0				
			0				
Total current year	0	0	0				
Prior years							
Less allowance for uncollected assessments							
TOTAL			0				

Part XVII DEBT OUTSTANDING, ISSUED, AND RETIRED - FISCAL YEAR ENDED JUNE 30, 2017

A. LONG-TERM DEBT	Amount - Omit cents								
	Authorized {a}	Unissued {b}	Outstanding beginning of year {c}	Issued		Retired		Outstanding end of year {h}	Interest this year {i}
				Prior years {d}	This year {e}	Prior years {f}	This year {g}		
Governmental - List by issue									
2007 Public Improv	13291213	0	1237743	13291213	0	12053470	606410	631333	39718
2008 Public Facilities (includes hwy)	18539530	0	1700617	18539530	0	16838913	831721	868896	74263
2009 Public Facilities	14925490	0	2403995	14925490	0	12521495	931418	1472577	81775
2010 Refunding Bonds	10480555	0	6610541	10480555	0	3870014	1165393	5445148	193606
2010 BABs	6957113	0	6957113	6957113	0	0	0	6957113	235246
2010 Public Improv Ser A	5009887	0	2673853	5009887	0	2336034	506726	2167127	67468
MWQ (for SW Resh + Refi)	6934391	0	4597503	6934391	0	2336888	294806	4302697	45970
2011 Public Improv	10949900	0	9261436	10949900	0	1688464	448196	8813240	352730
2012 Public Improv	12068100	0	10719653	12068100	0	1348447	478921	10240732	306908
2012 Refunding Bonds	6098320	0	4658330	6098320	0	1439990	667540	3990790	179750
2013 Public Improv	12000000	0	11095000	12000000	0	905000	470000	10625000	352450
2013 Refunding Bonds	12362420	0	12221610	12362420	0	140810	889250	11332360	417938
2014 Public Improvement Bonds	14000000	0	13535000	14000000	0	465000	485000	13050000	516863
2015 Public Improv	12000000	0	12000000	12000000	0	0	399741	11600259	429528
2015 Refunding Bonds	23819710	0	21425944	23819710	0	2393766	1995615	19430329	792610
2016 Public Improv	12000000	0	12000000	12000000	0	0	0	12000000	262170
2016 Refunding Bonds	6396940	0	6396940	6396940	0	0	0	6396940	134294
2017 Public Improv Bonds	12000000		0		12000000		0	12000000	0
Capital Leases	1852367	0	32463	815685	1036682	783222	233364	835781	569
TOTALS	211685936	0	139527741	198649254	13036682	59121513	10404101	142160322	4483856

Part XVII DEBT OUTSTANDING, ISSUED, AND RETIRED - FISCAL YEAR ENDED JUNE 30, 2017 -Continued

A. LONG-TERM DEBT	Amount - Omit cents								
	Authorized {a}	Unissued {b}	Outstanding beginning of year {c}	Issued		Retired		Outstanding end of year {h}	Interest this year {i}
				Prior years {d}	This year {e}	Prior years {f}	This year {g}		
General Obligation - List by fund									
<i>Component units - List by issue</i>									
<i>Business type - List by issue</i>									
2008 Public Facilities	1410470	0	129382	1410470		1281088	63278	66104	5650
2010 Refunding Bonds	3309445	0	1919459	3309445		1389986	359607	1559852	56119
2010 BABs	3957887	0	3957887	3957887		0	0	3957887	133868
1996 Series A	9606968	0	2484878	9606968		7122090	681795	1803083	1568205
2007 Public Improv	2708787	0	252256	2708787		2456531	123589	128667	8095
2009 Public Facilities	7204511	0	1166010	7204511		6038501	453587	712423	39474
2010 Public Improv Ser A	2850113	0	1521147	2850113		1328966	288274	1232873	38382
2011 Public Improv	3220100	0	2723562	3220100		496538	131804	2591758	103729
2012 Public Improv	5696900	0	5060346	5696900		636554	226078	4834268	144879
2012 Refunding Bond	1641680	0	771670	1641680		870010	92460	679210	29900
2013 Refunding Bond	177580	0	173390	177580		4190	15750	157640	6062
2015 Public Improv	3460000	0	3460000	3460000		0	115259	3344741	123847
2015 Refunding Bond	2575290	0	2504056	2575290		71234	59385	2444671	99490
2016 Public Improv	8635000	0	8635000	8635000		0	0	8635000	2250
2016 Refunding Bond	3058060	0	3058060	3058060		0	0	3058060	64200
2017 Public Improv Bond	1780000	0	0		1780000		0	1780000	0
Capital Leases	161955	0	38830	76000	85955	37170	30646	94139	1929
TOTALS	61454746	0	37855933	59588791	1865955	21732858	2641512	37080376	2426079

Part XVII DEBT OUTSTANDING, ISSUED, AND RETIRED - FISCAL YEAR ENDED JUNE 30, 2017 -Continued

A. LONG-TERM DEBT		Amount - Omit cents								
		Authorized {a}	Unissued {b}	Outstanding beginning of year {c}	Issued		Retired		Outstanding end of the year {h}	Interest this year {i}
					Prior years {d}	This year {e}	Prior years {f}	This year {g}		
Rev and non-guaranty - List by issue										
TOTALS		0	0	0	0	0	0	0	0	
State loans - List by issue										
2000 Cono (BNR)		4030444	0	1011794	4030444	0	3018650	195594	816200	17201
2004 Pretreatment		8091063	0	3061063	8091063	0	5030000	425000	2636063	12244
MWQ (for SW Refi)		5314370	0	4364951	5314370	0	949419	95308	4269643	43650
2006 I&I		560000	0	321735	560000	0	238265	27815	293920	3217
40 West Landfill (Cell 3)		2498427	0	1221970	2498427	0	1276457	135389	1086581	13442
2015 MWQ Winebrenner		2553000	0	2553000	2553000	0	0	118221	2434779	20424
TOTALS		23047304	0	12534513	23047304	0	10512791	997327	11537186	110178
As of June 30, 2017, were any assets restricted for the retirement of debt?	Place an X in appropriate box:	Specify -->	Amount	Type of debt	Legal debt limitation	Amount of outstanding debt not applicable to limit				
	Yes									
	No									
B. SHORT-TERM DEBT		Amount - Omit cents			Remarks					
Outstanding at beginning of year		61V								
Incurred this year										
Retired this year										
Outstanding at end of year		64V								
Interest this year		189								

Part XVII DEBT OUTSTANDING, ISSUED, AND RETIRED - FISCAL YEAR ENDED JUNE 30, 2017 -Continued

A. LONG-TERM DEBT	Amount - Omit cents								
	Authorized {a}	Unissued {b}	Outstanding beginning of year {c}	Issued		Retired		Outstanding end of the year {h}	Interest this year {i}
				Prior years {d}	This year {e}	Prior years {f}	This year {g}		
Rev and non-guaranty - List by issue									
TOTALS	0	0	0	0	0	0	0	0	0
State loans - List by issue									
2000 Cono (BNR)									
2004 Pretreatment									
MWQ (for SW Refi)									
2006 I&I									
40 West Lanfill (Cell 3)									
2015 MWQ Winebrenner									
TOTALS	0	0	0	0	0	0	0	0	0

Part XVII DEBT OUTSTANDING, ISSUED, AND RETIRED - FISCAL YEAR ENDED JUNE 30, 2017 -Continued

A. LONG-TERM DEBT	Amount - Omit cents								
	Authorized {a}	Unissued {b}	Outstanding beginning of year {c}	Issued		Retired		Outstanding end of year {h}	Interest this year {i}
				Prior years {d}	This year {e}	Prior years {f}	This year {g}		
General Obligation - List by fund									
Component units - List by issue									
TOTALS	0	0	0	0	0	0	0	0	0

Part XVII DEBT OUTSTANDING, ISSUED, AND RETIRED - FISCAL YEAR ENDED JUNE 30, 2017 -Continued

A. LONG-TERM DEBT	Amount - Omit cents								
	Authorized {a}	Unissued {b}	Outstanding beginning of year {c}	Issued		Retired		Outstanding end of the year {h}	Interest this year {i}
				Prior years {d}	This year {e}	Prior years {f}	This year {g}		
<i>Rev and non-guaranty - List by issue</i>									
TOTALS	0	0	0	0	0	0	0	0	0
<i>State loans - List by issue</i>									
TOTALS	0	0	0	0	0	0	0	0	0

Part XVIII CHANGES IN FUND BALANCE/NET POSITION FOR FISCAL YEAR ENDED JUNE 30, 2017							
Type of asset	Type of fund - Enter amount (omit cents)						
	General {a}	Special Revenue {b}	Capital Project {c}	Debt Service {d}	Permanent {e}	Component Units {f}	Enterprise {g}
Fund balance/net position at beginning of year	39742148	184846	58357887				195100927
Revenue and other financing sources							
Total revenue from financial report	221157315	8724231	5740752				20727155
Other revenues - <i>itemize</i>							
INTEREST INCOME							175130
GRANTS FROM OPERATING							1564695
CAPITAL TRANSFER							134000
							15639575
Transfers from other funds	22000	1309593	9206000				1552650
Total revenue and other financing sources	221179315	10033824	14946752	0	0	0	39793205
Expenditures/expenses and other financing uses							
Total expenditures/expenses from financing sources	209179248	6429602	8334510				31738607
Other expenditures/expenses - <i>itemize</i>							
INTEREST EXPENSE							1607197
GAIN/LOSS ON DISPOSAL OF ASSEST							168537
Transfers to other funds	11429045	373198	422000				
Total expenditures/expenses and other financing uses	220608293	6802800	8756510	0	0	0	33514341
Fund balance/net position at end of year	40313170	3415870	64548129	0	0	0	201379791
Analysis of fund balance/ net position at end of year							
Nonspendable	1455417	0	0				217144159
Restricted	577869	537360	20499292				6579636
Committed	38263353	2840925	44048837				
Assigned	16531	59185					
Unassigned		-21600					-22344004
TOTAL	40313170	3415870	64548129	0	0	0	201379791
Remarks							

Part XVIII CHANGES IN FUND BALANCE/NET POSITION FOR FISCAL YEAR ENDED JUNE 30, 2017

Type of asset	Type of fund - <i>Enter amount (omit cents)</i>						
	General {a}	Special Revenue {b}	Capital Project {c}	Debt Service {d}	Permanent {e}	Component Units {f}	Enterprise {g}
Other revenues - <i>itemize</i>							
Other expenditures/ expenses - <i>itemize</i>							

Part XIX FUND BASIS BALANCE SHEET/NET POSITION AS OF JUNE 30, 2017

Item description	Type of fund - Enter amount (omit cents)			
	General {a}	Special revenue {b}	Capital project {c}	Debt Service {d}
ASSETS				
Cash and investment assets (part XIV)	102071027	5585244	240243	
Property taxes receivable (part XV)	348751			
Taxes receivable - State	16752299			
Current assessments receivable (part XVI)				
Other receivables	1565871	1010902	3370041	
Due from other funds			64075200	
Fixed assets - net of depreciation				
Amounts available or to be provided for debt retirement				
Other assets	1040849			
Deferred Outflows of Resources				
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	121778797	6596146	67685484	0
LIABILITIES AND FUND EQUITY				
Accounts payable and accrued expenses	5930168	2586306	3137355	
Short-term debt (part XVII)				
Taxes payable - State				
Due to other funds	63884634	129340		
Long-term debt (part XVII)				
Other liabilities	4125921	464630		
Contributed capital				
Investment in general fixed assets				
Deferred Inflows of Resources	7524904			
Fund balance/net position (part XVIII)	40313170	3415870	64548129	
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND EQUITY	121778797	6596146	67685484	0

Item description	Type of fund - Enter amount (omit cents)			
	Permanent {e}	Component* units {f}	Enterprise {g}	TOTAL {h}
ASSETS				
Cash and investment assets (part XIV)			32902358	140798872
Property taxes receivable (part XV)				348751
Taxes receivable - State				16752299
Current assessments receivable (part XVI)				0
Other receivables			10344107	16290921
Due from other funds			326434	64401634
Fixed assets - net of depreciation				0
Amounts available or to be provided for debt retirement				0
Other assets			261202036	262242885
Deferred Outflows of Resources			693230	693230
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	0	0	305468165	501528592
LIABILITIES AND FUND EQUITY				
Accounts payable and accrued expenses			5887495	17541324
Short-term debt (part XVII)			4422478	4422478
Taxes payable - State				0
Due to other funds			387660	64401634
Long-term debt (part XVII)			45901998	45901998
Other liabilities			7992750	12583301
Contributed capital				0
Investment in general fixed assets			14849822	14849822
Deferred Inflows of Resources			24646171	32171075
Fund balance/net position (part XVIII)			201379791	309656960
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND EQUITY	0	0	305468165	501528592

Remarks

*Component unit information will be on the Government-wide basis.

Part XX RECONCILIATION OF FINANCIAL DATA FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Item description	Type of fund - Enter amount (omit cents)				
	Assets and Deferred Outflow {a}	Liabilities and Deferred Inflows {b}	Fund Balance/ Net Position {c}	Revenues {d}	Expenditures/ expenses {e}
GENERAL FUND					
Financial report	121778797	81465627	40313170	221157315	209179248
Audited financial statements	121778797	81465627	40313170	221157315	209179248
Difference*	0	0	0	0	0
SPECIAL REVENUE FUNDS					
Financial report	6596146	3180276	3415870	8724231	9984328
Audited financial statements	6596146	3180276	3415870	8724231	9984328
Difference*	0	0	0	0	0
CAPITAL PROJECTS FUNDS					
Financial report	67685484	3137355	64548129	18397274	20991032
Audited financial statements	67685484	3137355	64548129	18397274	20991032
Difference*	0	0	0	0	0
DEBT SERVICE FUNDS					
Financial report					
Audited financial statements					
Difference*	0	0	0	0	0
PERMANENT FUNDS					
Financial report					
Audited financial statements					
Difference*	0	0	0	0	0
ENTERPRISE FUNDS					
Financial report	305468165	104088374	201379791	38106555	33514341
Audited financial statements	305468165	104088374	201379791	38106555	33514341
Difference*	0	0	0	0	0
COMPONENT UNITS					
Financial report					
Audited financial statements					
Difference*	0	0	0	0	0
*Explain Differences in Space Provided					
Remarks					

Part XXI STATISTICAL DATA FOR FISCAL YEAR ENDED JUNE 30, 2017

1. Name of your government		Washington County			
2. Land area (square miles to nearest tenth)		Square miles		8. Building permits	
a. Beginning of fiscal year		458		a. Residential	
b. Annexed during fiscal year				(1) Site built	
c. Total end of fiscal year				(2) Modular/Industrialized BOCA	
3. Population		Number		(3) Manufactured/Mobile (HUD)	
a. 2010 census		1474430		b. Commercial	
b. Latest estimate		Date Value		(1) Site built	
		17-Mar 150292		(2) Modular	
4. Does your government have a policy for the size of the unallocated reserve (rainy day) fund? If so, what amount or percent of budget is the fund?		Amount/Percent		(3) Total	
		17		9. Salaries and wages - Report here the total salaries and wages paid to all employees of your municipality or special district for this fiscal year before deductions for Social Security, retirement, etc. Also include salaries and wages of employees charged to construction projects. Include cash bonuses paid to employees.	
5. New long-term debt				bonuses paid to employees	
a. Type		GENERAL OBLIGATION BONDS		45238906	
b. Date(s)		5/23/2017		10. Employee benefits - Report here the employer cost of benefits for employees of your municipality or special district for this fiscal year. Include the cost of retirement, Social Security, unemployment, workmen's compensation, health and disability insurance, life insurance clothing allowances, and severance pay.	
c. Amount		13780000			
d. Rating				24700123	
(1) Standard and Poors		AA+		11. Total number of government employees as of June 30, 2017.	
(2) Moody's		Aa1		799	
e. Effective Interest rate (%)		2.85		12. Water and sewer rates as of June 30, 2017	
f. Maturity date		7/1/1937		a. Metered? Yes *	
g. Purpose		PUBLIC IMPROVEMENT		No	
				b. Billing period Monthly	
				Quarterly *	
6. Contingent liabilities resulting from guaranty of obligations of other political subdivisions				Semiannually	
a. Name of political subdivision		NONE		Annually	
b. Outstanding obligation		N/A		c. Base or minimum use (Gallons)	
				6000 6000	
7. Does the political subdivision operate the following facilities/services? Mark (X) in the box provided.				d. Minimum charge - Base rate (Amount)	
a. Airport		Yes *		98.9 114.55	
b. Building/Housing code enforcement		*		e. Amount of additional use charge or amount above minimum charge	
c. Electric service				(1) 10.79/1000 6.53/1000	
d. Fire department				(2)	
e. Gas service				(3)	
f. Housing authority				(4)	
g. Marina services				(5)	
h. Newsletter				(6)	
i. Parks and recreation agency		*		f. Service connection charge (Hook-up charge)	
j. Planning and zoning agency		*		g. Impact/availability/system development charge	
k. Police department		*		h. Other fees - Please list type and amount	
l. Public access cable television				15/QTR 15/QTR	
m. Public parking facilities				100 100	
n. Public sewer system		*		25 25	
o. Public transit system		*		i. Amount of special assessment	
p. Public water system		*		j. Amount of ad valorem tax	
q. Recycling		*		k. Number of accounts	
r. Sanitary district				(1) Residential	
s. Sediment control				(2) Commercial 1262 6700	
t. Solid waste collection				(3) Industrial 56 196	
u. Solid waste disposal		*		(4) Institutional 18 171	
v. Storm water maintenance		*		(5) Governmental	
w. Street lighting		*		(6) Outside city 3713	
				i. Surcharge for out-of-town customers	
				ADDITIONAL INFORMATION	

Part XXII LOCAL HIGHWAY FINANCE REPORT Department of Transportation			LOCAL GOVERNMENT	
			Washington County	
Prepared by:			YEAR ENDING (mm/dd/yyyy)	
Phone:			6/30/2017	
I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURES				
ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway-User Taxes	D. Receipts from Federal Highway Administration
1. Total receipts available			1001031.16	
2. Minus amount used for collection expenses				
3. Minus amount used for nonhighway purposes				
4. Minus amount used for mass transit				
5. Remainder used for highway purposes	0	0	1001031.16	0
II. RECEIPTS FOR ROAD AND STREET PURPOSES			III. EXPENDITURES FOR ROAD AND STREET PURPOSES	
ITEM	AMOUNT	ITEM	AMOUNT	
A. Receipts from local government sources		A. Local highway expenditures		
1. Local highway-user taxes		1. Capital outlay (from Page 2)	0	
a. Motor fuel (from Item I.A.5)		2. Maintenance	1999655	
b. Motor vehicle (from Item I.B.5.)		3. Road and street services		
c. TOTAL (a+b)	0	a. Traffic control operations	570190.11	
2. General fund appropriations	8190000	b. Snow and ice removal	900011	
3. Other local imposts (from Page 2)	280389.86	c. Other	4881815	
4. Miscellaneous local receipts (from Page 2)	96893.19	d. Total (a. through c.)	6352016.11	
5. Transfers from toll facilities		4. General administration & misc.	1055223.53	
6. Proceeds of sale of bonds and notes		5. Highway law enforcement and safety		
a. Bonds-original issues (from Part	0	6. TOTAL (1 through 5)	9406894.64	
b. Bonds refunding issues (from Pa	0	B. Debt service on local obligations		
c. Notes (from Part IV)	0	1. Bonds		
d. Total (a.+b.+c.)	0	a. Interest		
7. TOTAL (1 through 6)	8567283.05	b. Redemption (from Part IV)	0	
B. Private contributions		c. Total (a.+b.)	0	
C. Receipts from State Governments (from Page 2)	1001031.16	2. Notes		
D. Receipts from Federal Government (from Page 2)	0	a. Interest		
E. Total receipts (A.7+B+C+D)	9568314.21	b. Redemption (from Part IV)	0	
		c. Total (a.+b.)	0	
		3. TOTAL (1+2)	0	
		C. Payments to State for highways		
		D. Payments to toll facilities		
		E. Total expenditures (A.6+B.3+C+D)	9406894.64	
IV. LOCAL HIGHWAY DEBT STATUS (Show all entries at par)				
	Opening debt	Amount Issued	Redemptions	Closing debt
A. Bonds (Total)				0
1. Bonds (refunding portion)				
B. Notes (Total)				0
NOTES AND COMMENTS				

Part XXII		LOCAL GOVERNMENT	
		Washington County	
LOCAL HIGHWAY FINANCE REPORT		YEAR ENDING (mm/dd/yyyy)	
II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL			
ITEM	Amount	Item	Amount
A.3 Other local imposts		A.4 Miscellaneous local receipts:	
a. Property taxes and assessments		a. Interest on investments	120
b. Other local imposts:		b. (Specify)	RECICLING REVENUE 2590.23
1. Sales Taxes		c. (Specify)	MISCELLANEOUS 8419.49
2. (Specify) reimbursement expense	280389.86	d. (Specify)	GAINS/LOSS ON SALE OF 85763.47
3. (Specify)		e. (Specify)	
4. (Specify)		f. (Specify)	
5. (Specify)		g. (Specify)	
6. Total (1 through 5)	280389.86	h. (Specify)	
c. Total (a. + b.)	280389.86	i. Total (a. through h.)	96893.19
(Carry forward to page 1)		(Carry forward to page 1)	
ITEM	Amount	Item	Amount
C. Receipts from State Governments		D. Receipts from Federal Government	
1. Highway-user taxes (from Item I.C.5)	1001031.16	1. FHWA (from Item I.D.5)	0
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	
a. State bond proceeds		b. FEMA	
b. (Specify)		c. HUD	
c. (Specify)		d. (Specify)	
d. (Specify)		e. (Specify)	
e. (Specify)		f. (Specify)	
f. Total (a. through e.)	0	g. Total (a. through f.)	0
4. Total (1+2+3.f)	1001031.16	3. Total (1+2.g)	0
(Carry forward to page 1)		(Carry forward to page 1)	
III. EXPENDITURES FOR ROAD AND STREET PURPOSES - DETAIL			
	ON NATIONAL HIGHWAY SYSTEM {a}	OFF NATIONAL HIGHWAY SYSTEM {b}	TOTAL {c}
A.1. Capital outlay:			
a. Right-of-way costs			0
b. Engineering costs			0
c. Construction			
(1). New facilities			0
(2). Capacity improvements			0
(3). System preservation			0
(4). System enhancement and operation			0
(5). Total construction (1+2+3+4)	0	0	0
d. Total Capital outlay (Lines a+b+c.(5).)	0	0	0
		(Carry forward to Page 1)	
NOTES AND COMMENTS			

Name of Entity: Washington County

Part XXIII: Variable Rate Debt

Variable Rate Debt	Describe Financing Terms	Name & Expiration Date of Liquidity Provider	Remarketing Agent	Date of Issuance	Maturity	Variable Rate Debt Outstanding as of June 30, 2017
List Series						

Chief Financial Officer	Name:		Signature:		Date:	
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*If your organization has experienced a failed remarketing of variable rate bonds in the past 5 years provide a separate attachment with details of the transaction(s).

WASHINGTON COUNTY, MARYLAND

**Report of Independent Public Accountants on Applying
Agreed-Upon Procedures to the Sheriff of Washington County**

For the Year Ended June 30, 2017



S B & COMPANY, LLC
KNOWLEDGE • QUALITY • CLIENT SERVICE

REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

The Sheriff of Washington County
and the Honorable Members of the County Commissioners of
Washington County, Maryland

We have performed the procedures enumerated below, which were agreed to by the Director of Finance of Washington County, Maryland solely to assist you in complying with your record keeping policies for the inmate personal money account, the weekend confinement, work release, day reporting center and home detention programs (accounts) maintained by the Washington County Detention Center and the Finance Department as of and for the year ended June 30, 2017. The Washington County Detention Center and the Washington County Finance Department are responsible for the completeness and accuracy of the financial records of the accounts. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and the associated findings are as follows:

PROCEDURES

- **Inmate Personal Money Account**

- Reviewed with Jack Vincent, Inmates Account Administrator, the procedures used by the Washington County Detention Center in the handling of inmate cash receipts, charges and cash disbursements for the inmate accounts for the year ended June 30, 2017.

Findings: None

- Traced the transfer funds generated by commissary sales, sales tax collected, uncollected funds, property damages, miscellaneous charges, classification fees and library late fees from the check written on the Inmate Personal Money account to the deposit in the Welfare account held at the Washington County Treasures Department.

Findings: None



PROCEDURES (continued)

- Randomly selected thirty-six disbursements from July 1, 2016 through June 30, 2017. Traced amount from the cleared check and bank statement to the computer generated report containing individual inmate accounts. Examined the check noting date written, payee, amount, authorized signature and endorsement.

Findings: \$1 was deposited in medical account by mistake.

- Traced twelve individual deposits from the bank statement to the manual cash deposit journal and to the deposit recorded in the computerized information system.

Findings: None

- Traced twelve individual deposits from the computerized deposit and withdrawal report to the bank statement.

Findings: None

- Randomly selected twelve commissary receipts from July 1, 2016 through June 30, 2017. We verified the receipts were signed and agreed with the daily printout and determined they had been entered in the information system.

Findings: None

- Randomly selected twelve commissary orders from July 1, 2016 through June 30, 2017 from the daily sales report and verified the receipts were signed and agreed with the sales report.

Findings: One of the receipts was not signed.

- Randomly selected ten inmate check request forms. Traced the request to the cleared check and then to the information system daily report.

Findings: None

- Reviewed the reconciliation of the cash in bank for the month ended June 30, 2017.

Findings: None



PROCEDURES (continued)

- **Weekend Confinement, Work Release, Day Reporting Center and Home Detention Programs**
 - Randomly sampled thirty-two inmates, approximately eight from each program. For Work Release and Home Detention, traced two cash receipts and for Weekend Confinement and Day Reporting Center, traced one cash receipt from the inmate's records to the receipt log. Traced the receipts to the deposit spreadsheet and then to the daily summary sheet signed by a county employee. Using the same receipts, verified proper billing for the services rendered. For the Weekend Confinement program, confirmed that the total amount of funds received equaled the sentence per the court documents.

Findings: None

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion on the financial records of the accounts. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Sheriff of Washington County and the Honorable Members of the County Commissioners of Washington County and is not intended to be and should not be used by anyone other than these specified parties.

Hunt Valley, Maryland
October 31, 2017

SB & Company, LLC

Caution: Forms printed from within Adobe Acrobat products may not meet IRS or state taxing agency specifications. When using Acrobat 5.x products, uncheck the "Shrink oversized pages to page size" and uncheck the "Expand small pages to paper size" options, in the Adobe "Print" dialog. When using Acrobat 6.x and later products versions, select "None" in the "PageScaling" selection box in the Adobe "Print" dialog.

GOVERNMENT COPY

SB and Company LLC
200 International Circle, Suite 5500
Hunt Valley, Maryland 21030
Federal Tax ID: 20-2153727

January 24, 2018

Washington County
Agricultural Center, Inc.
100 West Washington Street
Hagerstown, MD 21740

Washington County Agricultural Center, Inc.:

Enclosed is the organization's 2016 Exempt Organization return.

Specific filing instructions are as follows.

FORM 990 RETURN:

This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-EO to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS.

A copy of the return is enclosed for your files. We suggest that you retain this copy indefinitely.

Very truly yours,

Sheila Eichelberger

Form **8879-EO**

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2016, or fiscal year beginning JUL 1, 2016, and ending JUN 30, 2017

2016

Department of the Treasury
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**

▶ **Information about Form 8879-EO and its instructions is at www.irs.gov/form8879eo.**

Name of exempt organization

**Washington County
Agricultural Center, Inc.**

Employer identification number

52-1906760

Name and title of officer

**Sue Hull
President**

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a, or 5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, or 5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than 1 line in Part I.

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b <u>212,763.</u>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b _____
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5b _____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2016 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize SB & Company, LLC to enter my PIN 06760
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the organization's tax year 2016 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2016 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ _____ Date ▶ _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

27037520721

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2016 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ 01/24/18

**ERO Must Retain This Form - See Instructions
Do Not Submit This Form To the IRS Unless Requested To Do So**

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2016)

623051 09-26-16

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2016
Open to Public Inspection

▶ Do not enter social security numbers on this form as it may be made public.
▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2016 calendar year, or tax year beginning **JUL 1, 2016** and ending **JUN 30, 2017**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Washington County Agricultural Center, Inc. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 100 West Washington Street City or town, state or province, country, and ZIP or foreign postal code Hagerstown, MD 21740 F Name and address of principal officer: Sue Hull same as C above	D Employer identification number 52-1906760 E Telephone number (240) 313-2300 G Gross receipts \$ 212,763. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ N/A		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1995 M State of legal domicile: MD

Part I Summary

	1	Briefly describe the organization's mission or most significant activities: To promote agricultural pursuits in Washington County, Maryland and to educate the general public and		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Activities & Governance	3	Number of voting members of the governing body (Part VI, line 1a)	3	10
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
	5	Total number of individuals employed in calendar year 2016 (Part V, line 2a)	5	1
	6	Total number of volunteers (estimate if necessary)	6	9
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.
	Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 140,050.
9		Program service revenue (Part VIII, line 2g)	40,881.	35,810.
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	19,060.	3,213.
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	199,991.	212,763.
Expenses		13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	65,458.	69,524.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	163,890.	140,209.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	229,348.	209,733.
	19	Revenue less expenses. Subtract line 18 from line 12	-29,357.	3,030.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 40,657.	End of Year 48,204.
	21	Total liabilities (Part X, line 26)	8,685.	13,202.
	22	Net assets or fund balances. Subtract line 21 from line 20	31,972.	35,002.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer Sue Hull, President Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name Sheila Eichelberger	Preparer's signature Date 01/24/18
	Firm's name ▶ SB & Company, LLC Firm's address ▶ 200 International Circle, Suite 5000 Hunt Valley, MD 21030	Check if self-employed <input type="checkbox"/> PTIN P00743897 Firm's EIN ▶ 20-2153727 Phone no. (410) 584-0060

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:
To promote agricultural pursuits in Washington County, Maryland and to educate the general public and members of the agricultural community in all areas.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: _____) (Expenses \$ 209,733. including grants of \$ _____) (Revenue \$ 39,023.)
To provide agricultural education to individuals in Washington County, MD.

4b (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4c (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4d Other program services (Describe in Schedule O.)
(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses **209,733.**

Washington County
Agricultural Center, Inc.

Form 990 (2016)

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Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>		X
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X

Form 990 (2016)

Washington County
Agricultural Center, Inc.

Form 990 (2016)

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Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

Form 990 (2016)

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the sponsoring organization make any taxable distributions under section 4966?		
9b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
13b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
	1a 10		
b	Enter the number of voting members included in line 1a, above, who are independent		
	1b 10		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?		X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
12c			
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
16b			

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **MD**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: **Washington County Budget & Finance - (240) 313-2300**
100 West Washington Street, Hagerstown, MD 21740

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Sue Hull President	1.00	X		X				0.	0.	0.
(2) Dennis Reeder Vice President	1.00	X		X				0.	0.	0.
(3) Kathleen Carr Secretary	1.00	X		X				0.	0.	0.
(4) Darren Olden Director	1.00	X						0.	0.	0.
(5) Marge Peters Director	1.00	X						0.	0.	0.
(6) Jeff Semler Director	1.00	X						0.	0.	0.
(7) Mike Starliper Director	1.00	X						0.	0.	0.
(8) Jay Miller Director	1.00	X						0.	0.	0.
(9) Dave Moore Director	1.00	X						0.	0.	0.

Washington County
Agricultural Center, Inc.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Sub-total							0.	0.	0.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							0.	0.	0.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

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Agricultural Center, Inc.

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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	173,740.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f					
	g Noncash contributions included in lines 1a-1f: \$						
	h Total. Add lines 1a-1f		173,740.				
Program Service Revenue	2 a Revenues from use of p	Business Code 90099	35,810.	35,810.			
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f		35,810.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)						
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real	(ii) Personal				
		b Less: rental expenses					
		c Rental income or (loss)					
		d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		b Less: cost or other basis and sales expenses					
		c Gain or (loss)					
		d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a					
		b Less: direct expenses	b				
		c Net income or (loss) from fundraising events					
	9 a Gross income from gaming activities. See Part IV, line 19	a					
b Less: direct expenses		b					
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	a						
	b Less: cost of goods sold	b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
11 a Reimbursed Expenses	90099	3,188.	3,188.				
	b						
	c						
	d All other revenue	90099	25.	25.			
	e Total. Add lines 11a-11d		3,213.				
12 Total revenue. See instructions.		212,763.	39,023.	0.	0.		

Washington County
Agricultural Center, Inc.

Form 990 (2016)

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	35,084.	35,084.		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	31,980.	31,980.		
10 Payroll taxes	2,460.	2,460.		
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	1,090.	1,090.		
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	426.	426.		
13 Office expenses	7,045.	7,045.		
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	7,404.	7,404.		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Electric	50,185.	50,185.		
b Maintenance Contract Se	34,070.	34,070.		
c Propane Gas/Heating Oil	20,905.	20,905.		
d Other Maintenance	17,385.	17,385.		
e All other expenses	1,699.	1,699.		
25 Total functional expenses. Add lines 1 through 24e	209,733.	209,733.	0.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Washington County
Agricultural Center, Inc.

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	36,841.	1	40,651.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	3,816.	4	7,553.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b		10c
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)		40,657.	16	48,204.
Liabilities	17 Accounts payable and accrued expenses	8,685.	17	13,202.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25		8,685.	26
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	31,972.	27	35,002.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	31,972.	33	35,002.	
34 Total liabilities and net assets/fund balances	40,657.	34	48,204.	

Form 990 (2016)

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	212,763.
2	Total expenses (must equal Part IX, column (A), line 25)	2	209,733.
3	Revenue less expenses. Subtract line 2 from line 1	3	3,030.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	31,972.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	35,002.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits _____		

Form 990 (2016)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Open to Public Inspection

Name of the organization **Washington County Agricultural Center, Inc.** Employer identification number **52-1906760**

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Washington County

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	148,538.	202,389.	189,190.	140,050.	173,740.	853,907.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	148,538.	202,389.	189,190.	140,050.	173,740.	853,907.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						853,907.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
7 Amounts from line 4	148,538.	202,389.	189,190.	140,050.	173,740.	853,907.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	3,480.		2,950.	19,060.	3,213.	28,703.
11 Total support. Add lines 7 through 10						882,610.
12 Gross receipts from related activities, etc. (see instructions)					12	93,871.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f))	14	96.75 %
15 Public support percentage from 2015 Schedule A, Part II, line 14	15	97.00 %
16a 33 1/3% support test - 2016. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2015. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2016. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2015. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2012, (b) 2013, (c) 2014, (d) 2015, (e) 2016, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2012, (b) 2013, (c) 2014, (d) 2015, (e) 2016, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b; 12 Other income; 13 Total support.

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f)) 15%. Row 16: Public support percentage from 2015 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f)) 17%. Row 18: Investment income percentage from 2015 Schedule A, Part III, line 17 18%.

19a 33 1/3% support tests - 2016. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2015. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Rows 11, 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2.

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1.

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2, 3.

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2, 3, 3a, 3b.

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI.) **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount		(A) Prior Year	Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Washington County

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	
9 Distributable amount for 2016 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2016	(iii) Distributable Amount for 2016
1 Distributable amount for 2016 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2016 (reasonable cause required- explain in Part VI). See instructions			
3 Excess distributions carryover, if any, to 2016:			
a			
b			
c From 2013			
d From 2014			
e From 2015			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2016 distributable amount			
i Carryover from 2011 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2016 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2016 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2016, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions			
6 Remaining underdistributions for 2016. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions			
7 Excess distributions carryover to 2017. Add lines 3j and 4c			
8 Breakdown of line 7:			
a			
b Excess from 2013			
c Excess from 2014			
d Excess from 2015			
e Excess from 2016			

Washington County

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Multiple horizontal lines for supplemental information.

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Name of the organization

Washington County
Agricultural Center, Inc.

Employer identification number

52-1906760

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2016)

Name of organization Washington County Agricultural Center, Inc.	Employer identification number 52-1906760
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Part I Contributors (See instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Washington County 100 West Washington Street Hagerstown, MD 21740	\$ 173,740.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization Washington County Agricultural Center, Inc.	Employer identification number 52-1906760
---	---

Part II Noncash Property (See instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Name of organization Washington County Agricultural Center, Inc.	Employer identification number 52-1906760
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Open to Public
Inspection

Name of the organization Washington County Agricultural Center, Inc.	Employer identification number 52-1906760
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Form 990, Part I, Line 1, Description of Organization Mission:

members of the agricultural community in all areas.

Form 990, Part VI, Section A, line 8b:

The Organization does not have formal committees which have the authority to act on behalf of the governing body. Therefore, this question is not applicable.

Form 990, Part VI, Section B, line 11b:

The organization circulates a copy of the Form 990 at the board meeting and anyone with questions is encouraged to contact the Office of Budget & Finance.

Form 990, Part VI, Section B, Line 12c:

The Agricultural Center follows the same conflict of interest policy as Washington County. All department heads are covered under the policy and potential conflicts come before the Legal and Ethics Commission and are reviewed by County attorneys.

Form 990, Part VI, Section B, Line 15:

The Organization is overseen by the County's Buildings, Parks, and Grounds Department Head. There are also County employees working for both organizations. These employees compensation are determined by a grade and step system. The positions are evaluated and placed on the appropriate grade. Then as the Board of County Commissioners approve the cost of living adjustment (COLA) and step increases, the employees compensation is

Name of the organization Washington County Agricultural Center, Inc.	Employer identification number 52-1906760
---	---

appropriately adjusted.

Form 990, Part VI, Section C, Line 19:

The organization makes its governing documents, conflict of interest policy, and financial statements available to the public upon request.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.

▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Open to Public Inspection

Name of the organization **Washington County Agricultural Center, Inc.** Employer identification number **52-1906760**

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
Washington County 100 West Washington Street Hagerstown, MD 21740	Government	Maryland			N		X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2016

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)	X	
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VII Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

Multiple horizontal lines for supplemental information.

Caution: Forms printed from within Adobe Acrobat products may not meet IRS or state taxing agency specifications. When using Acrobat 5.x products, uncheck the "Shrink oversized pages to page size" and uncheck the "Expand small pages to paper size" options, in the Adobe "Print" dialog. When using Acrobat 6.x and later products versions, select "None" in the "PageScaling" selection box in the Adobe "Print" dialog.

GOVERNMENT COPY

SB and Company LLC
200 International Circle, Suite 5500
Hunt Valley, Maryland 21030
Federal Tax ID: 20-2153727

January 24, 2018

Washington County
Public Golf Corporation
100 West Washington Street
Hagerstown, MD 21740

Washington County Public Golf Corporation:

Enclosed is the organization's 2016 Exempt Organization return.

Specific filing instructions are as follows.

FORM 990 RETURN:

This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-EO to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS.

A copy of the return is enclosed for your files. We suggest that you retain this copy indefinitely.

Very truly yours,

Sheila Eichelberger

Form **8879-EO**

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2016, or fiscal year beginning JUL 1, 2016, and ending JUN 30, 2017

2016

Department of the Treasury
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**

▶ **Information about Form 8879-EO and its instructions is at www.irs.gov/form8879eo.**

Name of exempt organization

**Washington County
Public Golf Corporation**

Employer identification number

52-1593334

Name and title of officer

**Matthew Dick
President**

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a, or 5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, or 5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than 1 line in Part I.

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b <u>1,036,228.</u>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b _____
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5b _____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2016 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize SB & Company, LLC to enter my PIN 93334
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the organization's tax year 2016 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2016 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ _____ Date ▶ _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

27037520721
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2016 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ 01/24/18

**ERO Must Retain This Form - See Instructions
Do Not Submit This Form To the IRS Unless Requested To Do So**

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2016)

623051 09-26-16

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2016 calendar year, or tax year beginning **JUL 1, 2016** and ending **JUN 30, 2017**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Washington County Public Golf Corporation Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 100 West Washington Street City or town, state or province, country, and ZIP or foreign postal code Hagerstown, MD 21740 F Name and address of principal officer: Matthew Dick same as C above	D Employer identification number 52-1593334 E Telephone number (240) 313-2816 G Gross receipts \$ 1,138,622. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ www.BlackRockGolfCourse.com		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1989 M State of legal domicile: MD

Part I Summary

	1	Briefly describe the organization's mission or most significant activities: Maintain, operate, and improve the golf course for the benefit and use of the public.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Activities & Governance	3	Number of voting members of the governing body (Part VI, line 1a)	3	7
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	7
	5	Total number of individuals employed in calendar year 2016 (Part V, line 2a)	5	20
	6	Total number of volunteers (estimate if necessary)	6	33
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.
	Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 327,550.
9		Program service revenue (Part VIII, line 2g)	656,340.	633,423.
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	-11,145.
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	71,112.	67,000.
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,055,002.	1,036,228.
Expenses		13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	678,641.	681,210.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	370,822.	400,975.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,049,463.	1,082,185.
	19	Revenue less expenses. Subtract line 18 from line 12	5,539.	-45,957.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 438,947.	End of Year 380,457.
	21	Total liabilities (Part X, line 26)	144,478.	131,945.
	22	Net assets or fund balances. Subtract line 21 from line 20	294,469.	248,512.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer Matthew Dick, President Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name Sheila Eichelberger	Preparer's signature Date 01/24/18
	Firm's name ▶ SB & Company, LLC Firm's address ▶ 200 International Circle, Suite 5000 Hunt Valley, MD 21030	Check if self-employed <input type="checkbox"/> PTIN P00743897 Firm's EIN ▶ 20-2153727 Phone no. (410) 584-0060

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Washington County
Public Golf Corporation

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Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:
To maintain, operate, and improve the golf course for the benefit and use of the public.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: _____) (Expenses \$ 1,082,185. including grants of \$ _____) (Revenue \$ 693,923.)
Maintain, operate, and improve the golf course for the benefit and use of the public.

4b (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4c (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4d Other program services (Describe in Schedule O.)
(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses **▶ 1,082,185.**

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Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X

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Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

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Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the sponsoring organization make any taxable distributions under section 4966?		
9b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
13b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
	1a 7		
b	Enter the number of voting members included in line 1a, above, who are independent		
	1b 7		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
7a			X
7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
8a		X	
b	Each committee with authority to act on behalf of the governing body?		X
8b			X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X
9			X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
10a			X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11a		X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
12a		X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12b		X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
12c		X	
13	Did the organization have a written whistleblower policy?	X	
13		X	
14	Did the organization have a written document retention and destruction policy?	X	
14		X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
15a		X	
b	Other officers or key employees of the organization	X	
15b		X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16a			X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
16b			

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **MD**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: **Washington County Budget & Finance - (240) 313-2300**
100 W. Washington Street, Hagerstown, MD 21740

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Matthew Dick President	1.00	X		X				0.	0.	0.
(2) Selena Wilkes Vice President	1.00	X		X				0.	0.	0.
(3) Roy Lorshbaugh Secretary	1.00	X						0.	0.	0.
(4) Paul Crampton Treasurer	1.00	X		X				0.	0.	0.
(5) Randy Dick Director	1.00	X						0.	0.	0.
(6) Darrell Whittington Director	1.00	X						0.	0.	0.
(7) Jim Sterling Director	1.00	X						0.	0.	0.
(8) Jeff Cline Director	1.00	X						0.	0.	0.
(9) John Easterday Director	1.00	X						0.	0.	0.
(10) Johnny L Barr Director	1.00	X						0.	0.	0.
(11) Danny M Cobb Director	1.00	X						0.	0.	0.

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Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Sub-total							0.	0.	0.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							0.	0.	0.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	346,950.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f		346,950.			
Program Service Revenue	2 a <u>Green Fees/Cart Rental</u>	Business Code 713910	631,078.	631,078.		
	b <u>Fuel Surcharge</u>	713910	1,695.	1,695.		
	c <u>Advertising-Hole Marke</u>	713910	500.	500.		
	d <u>Pavilion Fee</u>	713910	150.	150.		
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		633,423.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)					
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real	6,500.			
		(ii) Personal	0.			
			6,500.			
	d Net rental income or (loss)		6,500.			6,500.
	7 a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
			11,145.			
			-11,145.			
	d Net gain or (loss)		-11,145.			-11,145.
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a				
		b Less: direct expenses	b			
c Net income or (loss) from fundraising events						
9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	a	151,468.				
	b Less: cost of goods sold	b	91,249.			
	c Net income or (loss) from sales of inventory		60,219.	60,219.		
Miscellaneous Revenue		Business Code				
11 a						
	b					
	c					
	d All other revenue	900099	281.	281.		
	e Total. Add lines 11a-11d		281.			
12 Total revenue. See instructions.		1,036,228.	693,923.	0.	-4,645.	

**Washington County
Public Golf Corporation**

Form 990 (2016)

52-1593334 Page **10**

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	450,647.	450,647.		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	66,500.	66,500.		
9 Other employee benefits	129,390.	129,390.		
10 Payroll taxes	34,673.	34,673.		
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	545.	545.		
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	2,425.	2,425.		
12 Advertising and promotion	3,857.	3,857.		
13 Office expenses	9,736.	9,736.		
14 Information technology				
15 Royalties				
16 Occupancy	65,989.	65,989.		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	51,982.	51,982.		
23 Insurance	7,126.	7,126.		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>Golf Carts Rental</u>	64,616.	64,616.		
b <u>Course Grounds Treatmen</u>	62,869.	62,869.		
c <u>All Other Expense</u>	57,106.	57,106.		
d <u>Repairs & Maintenance</u>	55,551.	55,551.		
e All other expenses _____	19,173.	19,173.		
25 Total functional expenses. Add lines 1 through 24e	1,082,185.	1,082,185.	0.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Washington County
Public Golf Corporation

Form 990 (2016)

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	6,566.	1	208,648.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	192,600.	3	0.
	4 Accounts receivable, net	15,325.	4	10,492.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	49,528.	8	43,758.
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 731,933.		
	b Less: accumulated depreciation	10b 614,374.	174,928.	10c 117,559.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)		438,947.	16	380,457.
Liabilities	17 Accounts payable and accrued expenses	116,430.	17	96,065.
	18 Grants payable		18	
	19 Deferred revenue	250.	19	1,750.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	27,798.	25	34,130.
	26 Total liabilities. Add lines 17 through 25	144,478.	26	131,945.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	294,469.	27	248,512.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	294,469.	33	248,512.	
34 Total liabilities and net assets/fund balances	438,947.	34	380,457.	

Form 990 (2016)

Washington County
Public Golf Corporation

Form 990 (2016)

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,036,228.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,082,185.
3	Revenue less expenses. Subtract line 2 from line 1	3	-45,957.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	294,469.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	248,512.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits _____		

Form 990 (2016)

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2012, (b) 2013, (c) 2014, (d) 2015, (e) 2016, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f); 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2012, (b) 2013, (c) 2014, (d) 2015, (e) 2016, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities, whether or not the business is regularly carried on; 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Rows include: 14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f)); 15 Public support percentage from 2015 Schedule A, Part II, line 14; 16a 33 1/3% support test - 2016; b 33 1/3% support test - 2015; 17a 10% -facts-and-circumstances test - 2016; b 10% -facts-and-circumstances test - 2015; 18 Private foundation.

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2012, (b) 2013, (c) 2014, (d) 2015, (e) 2016, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2012, (b) 2013, (c) 2014, (d) 2015, (e) 2016, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income; 11 Net income from unrelated business activities not included in line 10b; 12 Other income; 13 Total support.

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2015 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2015 Schedule A, Part III, line 17 18 %

19a 33 1/3% support tests - 2016. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2015. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1-10b detailing supporting organization requirements.

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? Row 3: By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer (a) and (b) below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer (a) and (b) below. Sub-rows a, b.

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI.) **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Washington County

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	
9 Distributable amount for 2016 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2016	(iii) Distributable Amount for 2016
1 Distributable amount for 2016 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2016 (reasonable cause required- explain in Part VI). See instructions			
3 Excess distributions carryover, if any, to 2016:			
a			
b			
c From 2013			
d From 2014			
e From 2015			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2016 distributable amount			
i Carryover from 2011 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2016 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2016 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2016, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions			
6 Remaining underdistributions for 2016. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions			
7 Excess distributions carryover to 2017. Add lines 3j and 4c			
8 Breakdown of line 7:			
a			
b Excess from 2013			
c Excess from 2014			
d Excess from 2015			
e Excess from 2016			

Schedule A (Form 990 or 990-EZ) 2016

Washington County

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Multiple horizontal lines for supplemental information.

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Name of the organization

Washington County
Public Golf Corporation

Employer identification number

52-1593334

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2016)

Name of organization Washington County Public Golf Corporation	Employer identification number 52-1593334
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Part I Contributors (See instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Washington County 100 West Washington Street Hagerstown, MD 21740	\$ 346,950.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization Washington County Public Golf Corporation	Employer identification number 52-1593334
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Part II Noncash Property (See instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____

Name of organization Washington County Public Golf Corporation	Employer identification number 52-1593334
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2016 Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization Washington County Public Golf Corporation Employer identification number 52-1593334

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, lines 2a-2d for total number, acreage, and modified easements, and questions about monitoring, expenses, and reporting.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting works of art and assets, and revenue/asset amounts for collections.

Washington County
Public Golf Corporation

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Temporarily restricted endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) unrelated organizations | 3a(i) | |
| (ii) related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		731,933.	614,374.	117,559.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				117,559.

Washington County
Public Golf Corporation

Schedule D (Form 990) 2016

52-1593334 Page 3

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Unearned income	34,130.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	34,130.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Schedule D (Form 990) 2016

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Open to Public
Inspection

Name of the organization Washington County Public Golf Corporation	Employer identification number 52-1593334
--	---

Form 990, Part VI, Section A, line 8b:

The Organization does not have formal committees which have the authority to act on behalf of the governing body. Therefore, this question is not applicable.

Form 990, Part VI, Section B, line 11b:

The organization circulates a copy of the Form 990 at the board meeting and anyone with questions is encouraged to contact the Office of Budget & Finance.

Form 990, Part VI, Section B, Line 12c:

The Public Golf Corporation follows the same conflict of interest policy as Washington County. All department heads are covered under the policy and potential conflicts come before the Legal and Ethics Commission and are reviewed by County attorneys.

Form 990, Part VI, Section B, Line 15:

The Organization is overseen by the County's Buildings, Parks, and Grounds Department Head. There are also County employees working for both organizations. These employees compensation are determined by a grade and step system. The positions are evaluated and placed on the appropriate grade. Then as the Board of County Commissioners approve the cost of living adjustment (COLA) and step increases, the employees compensation is appropriately adjusted.

Form 990, Part VI, Section C, Line 19:

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2016)

632211 08-25-16

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Open to Public Inspection

Name of the organization **Washington County Public Golf Corporation** Employer identification number **52-1593334**

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
Washington County 100 West Washington Street Hagerstown, MD 21740	Government	Maryland			N		X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2016

Washington County
Public Golf Corporation

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)	X	
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VII Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

Multiple horizontal lines for supplemental information.

WASHINGTON COUNTY, MARYLAND

**Report of Independent Public Accountants on Applying
Agreed-Upon Procedures to “the CFO Letter”
to Meet the Financial Test Requirements for Closure
and Post-closure Costs**

For the Year Ended June 30, 2017



S B & COMPANY, LLC
KNOWLEDGE • QUALITY • CLIENT SERVICE

REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

County Commissioners of Washington County, Maryland

We have performed the procedures enumerated below, which were agreed to by the management of Washington County, Maryland (the County), solely to assist the specified parties in evaluating the information (the CFO letter) as of June 30, 2017, submitted by the Chief Financial Officer of Washington County, Maryland to meet the financial test requirements for the closure and post-closure costs, as specified in 40 CFR 258. The County's management is responsible for the CFO letter. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and the associated findings are as follows:

1. We compared the liability for closure and post-closure costs in the CFO's letter, dated November 21, 2017, to the amounts reported in the financial statements for the year ended June 30, 2017, and determined that the amounts reported in the financial statements agreed to the total liability in the CFO's letter.
2. We read the accounting policies used by Washington County, as disclosed in Note 1 to the financial statements and determined they are in accordance with accounting principles generally accepted in the United States of America.
3. We compared the bond ratings presented in the CFO's letter to notices of bond ratings received by Washington County from Moody's, Standard & Poor's and Fitch Ratings as of May 9, 2017, and determined that the disclosed ratings agreed with the ratings notices from those agencies.
4. The total revenue, as defined by supplemental guidance provided by the State of Maryland, used to compute the relative size threshold agreed with the general purpose financial statements for the year ended June 30, 2017. We re-performed the computation of total revenue times a factor of 0.43 and our computation agreed with the amount disclosed in the CFO's letter.



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5. We read the financial statements for the years ended June 30, 2017 and 2016, and determined that the County did not operate at a deficit equal to five percent or more of total annual revenue for each of those years.
6. We obtained the County's Chief Financial Officer's letter dated November 21, 2017, and agreed the financial data included therein with the audited financial statements for the year ended June 30, 2017, noting no exceptions.

We were not engaged to and did not perform an examination, the objective of which would be the expression of an opinion on the CFO's letter. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the County Commissioners of Washington County, Maryland and the state and Federal environmental protection departments and agencies and is not intended to be and should not be used by anyone other than these specified parties.

Hunt Valley, Maryland
December 4, 2017

SB & Company, LLC

Attachment No. 6
Schedule of Agricultural Land Transfer Tax

WASHINGTON COUNTY, MARYLAND

**Schedule of Agricultural Land Transfer
Tax Revenue and Expenditures
Together with Report of Independent Public Accountants**

For the Year Ended June 30, 2017



SB & COMPANY, LLC
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JUNE 30, 2017

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Schedule of Agricultural Land Transfer Tax Revenue and Expenditures	3
Notes to the Schedule of Agricultural Land Transfer Tax Revenue and Expenditures	4



REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

County Commissioners of Washington County, Maryland

Report on the Schedule

We have audited the accompanying Schedule of Agricultural Land Transfer Tax Revenue and Expenditures (the Schedule) of Washington County, Maryland (the County) for the year ended June 30, 2017, and the related notes to the schedule.

Management's Responsibility for the Schedule

Management is responsible for the preparation and fair presentation of the Schedule in accordance with the Annotated Code of Maryland, Tax Property Article, Sections 13-301 through 13-308 described in Note 2; this includes determining that this basis of accounting is an acceptable basis for the preparation of the Schedule in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Schedule based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



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Opinion

In our opinion, the schedule referred to above presents fairly, in all material respects, the revenue and expenditures for the Agricultural Land Transfer Tax of the County for the year ended June 30, 2017, in accordance with the Annotated Code of Maryland, Tax-Property Article, Sections 13-301 through 13-308 described in Note 2.

Other Matters

Basis of Accounting

We draw attention to Note 2 of the Schedule, which describes that the Schedule is prepared for the purpose of complying with the rules and regulations of the Annotated Code of Maryland, Tax-Property Article, Sections 13-301 through 13-308 and is not intended to be a complete presentation of the County's revenues and expenditures. Our opinion is not modified with respect to this matter.

Restricted Use

This report is intended solely for the information and use of the county commissioners, management and the State of Maryland and is not intended to be and should not be used by anyone other than these specified parties.

Hunt Valley, Maryland
September 27, 2017

A handwritten signature in black ink that reads "S.B. & Company, LLC". The signature is written in a cursive, flowing style.

WASHINGTON COUNTY, MARYLAND

Schedule of Agricultural Land
Transfer Tax Revenue and Expenditures
For the Year Ended June 30, 2017

	<u>Agricultural Other</u>		<u>Program Total</u>
	<u>Agricultural Transfer Tax Funds</u>	<u>Other County Funds</u>	
Revenue			
Agricultural transfer tax collected	\$ 80,093	\$ -	\$ 80,093
Surcharge on existing agricultural tax collected	19,998	-	19,998
Less: Agricultural transfer tax remitted to comptroller	20,023	-	20,023
Less: Surcharge on existing agricultural tax	19,998	-	19,998
Total Revenue	<u>60,070</u>	<u>-</u>	<u>60,070</u>
Expenditures			
Administrative expenses	30,000	-	30,000
Matching MALPF acquisitions	71,289	-	71,289
Total Expenditures	<u>101,289</u>	<u>-</u>	<u>101,289</u>
Excess expenditures over revenue	(41,219)	-	(41,219)
Beginning fund balance	203,547	-	203,547
Ending Fund Balance, after Commitments	<u>\$ 162,328</u>	<u>\$ -</u>	<u>\$ 162,328</u>

The accompanying notes are an integral part of this schedule.

WASHINGTON COUNTY, MARYLAND

Notes to the Schedule of Agricultural Land Transfer Tax Revenue and Expenditures June 30, 2017

1. DESCRIPTION OF PROGRAM

As of January 1, 1993 the Washington County, Maryland (the County) Agricultural Land Transfer Tax Program (the Program) became certified by the Maryland Department of Planning. The Program has been conditionally certified through June 30, 2017.

One quarter of the revenue from the agricultural land transfer tax is remitted to the State of Maryland with the remainder of the revenue being held in a special County account to be used for an approved agricultural land preservation program.

If any revenue in the special County account has not been expended or committed on or before three years from the date of deposit into the County account, the County must remit that revenue to the State of Maryland.

2. BASIS OF ACCOUNTING

The Schedule of Agricultural Land Transfer Tax Revenue and Expenditures (the Schedule) is prepared on a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America to comply with the Annotated Code of Maryland, Tax-Property Article, Sections 13-301 through 13-308. The Schedule does not include funds paid directly from the Maryland Department of Agriculture to the County's property owners.

Revenues are recorded upon receipt and expenditures are recorded when the liability is incurred.

3. ADMINISTRATIVE EXPENSES

According to Code Section 13-306 5 (ii) of the Annotated Code of Maryland, the costs of the administrative expenses may not exceed ten percent of the funds or \$30,000, whichever is greater. The County is in compliance with this regulation as of June 30, 2017.

4. PURCHASE OF DEVELOPMENT RIGHTS AND ENHANCEMENTS DETAIL FOR OBTAINING QUALIFYING EXPENDITURES

The County made a purchase of development rights of \$68,499 and made no enhancements during the year ended June 30, 2017.

5. ANALYSIS OF FUND BALANCE

The unexpended Agricultural Transfer Tax Fund balance after commitments of \$162,328 as of June 30, 2017, must be spent within three years of original receipt. This amount is comprised of the County's portion of State Agricultural Transfer Tax from the following years:

June 30, 2016	\$	102,258
June 30, 2017		60,070
Total	\$	162,328

WASHINGTON COUNTY, MARYLAND

**Report of Independent Public Accountants on
Applying Agreed-Upon Procedures
Washington County, Maryland Fire Protection Expenditures**

For the Year Ended June 30, 2017



**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON
APPLYING AGREED-UPON PROCEDURES**

County Commissioners of Washington County, Maryland

We have performed the procedures enumerated below which were agreed to by the County Commissioners of Washington County, with respect to the listing below, Washington County, Maryland Fire Protection Expenditures, for the fiscal year ended June 30, 2017, solely to assist you in determining the accuracy of the expenditures made by the County Commissioners of Washington County and the Washington County Gaming Commission for fire and rescue services. The County Commissioners and the Washington County Gaming Commission are responsible for the completeness and accuracy of the financial records of these expenditures. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. We obtained a listing of the components of the reported expenditures of \$7,426,906, which were as follows:

Contributions to fire companies	\$	2,504,700
Operating expense		1,545,389
Contributions to volunteer ambulance units		2,415,370
Net loan receipts on notes receivable		
to fire and ambulance companies		(7,682)
Contributions from Gaming Fund		969,129
Total	\$	<u>7,426,906</u>

2. We compared the amounts reported above to the audited financial statements and/or the accounting records of the County Commissioners of Washington County for the year ended June 30, 2017, and found them to be in agreement.

Findings

No findings were noted.



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We were not engaged to and did not perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report relates only to the accounts and items specified above.

This report is intended solely for the information and use of the County Commissioners of Washington County and is not intended to be and should not be used by anyone other than the specified party.

Hunt Valley, Maryland
December 27, 2017

S B & Company, LLC

SINGLE AUDIT



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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

County Commissioners of Washington County
Hagerstown, Maryland

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County Commissioners of Washington County, Maryland (the County) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 14, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hunt Valley, Maryland
November 14, 2017

A handwritten signature in black ink that reads "SB & Company, LLC". The signature is written in a cursive, flowing style.



S B & COMPANY, LLC
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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

County Commissioners of Washington County
Hagerstown, Maryland

Report on Compliance for Each Major Federal Program

We have audited the County Commissioners of Washington County, Maryland (the County)'s compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of County's major federal programs for the year ended June 30, 2017. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.



Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.



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Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Hunt Valley, Maryland
February 7, 2018

SB & Company, LLC

COUNTY COMMISSIONERS OF WASHINGTON COUNTY, MARYLAND

**Schedule of Expenditures and Federal Awards
For the Year Ended June 30, 2017**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Grantor or Pass-Through Entity Identifying Number	Federal Expenditures
<u>DIRECT EXPENDITURES OF FEDERAL AWARDS:</u>			
<u>Department of Transportation</u>			
Airport Taxiway Rehabilitation Design	20.106	AIP-3-24-0019-051	\$ 419,041
Airport Taxiway Rehabilitation Design	20.106	AIP-3-24-0019-051	1,807,430
	20.106	Unknown	<u>313,529</u>
Total Department of Transportation			<u>2,540,000</u>
<u>Department of the Interior</u>			
Civil War Battlefield Land Acquisition Grant	15.928	P16AP00205	<u>84,107</u>
<u>Department of Justice</u>			
State Criminal Alien Assistance Program WC Detention Center Award "One time payment"	16.606	2016-AP-BX-0202	<u>35,727</u>
TOTAL DIRECT FEDERAL EXPENDITURES			<u>2,659,834</u>
<u>INDIRECT EXPENDITURES OF FEDERAL AWARDS:</u>			
<u>Department of Health and Human Services</u>			
Passed through Maryland Department of Human Resources			
Child Support Enforcement Administration (Closed)	93.563	CSEA-CRA-16-041	52,970
Child Support Enforcement Administration	93.563	CSEA-CRA-17-041	145,379
Total Department of Health and Human Services			<u>198,349</u>
<u>Department of Housing and Urban Development</u>			
Passed Through Maryland Department of Housing and Community Development			
Emergency Solutions Grants Program FFY2016 ** CAC, REACH	14.231	CSEA-CRA-16-041	46,236
Emergency Solutions Grants Program FFY2015 ** CAC, CASA, Potomac Case Mgmt, OCGM/Admin Exp.	14.231	16ESG-22-2015	11,481
Community Development Block Grant - MD Neighborhood Conservation Initiative Program	14.228	MD-NCI-4 B	45,000
Total Department of Housing and Urban Development			<u>102,717</u>
<u>Department of Transportation</u>			
Passed through Maryland Department of Transportation			
Metropolitan Transportation Planning Grant HEPMPO	20.505	FY2016 UPWP	432,888
Federal Transit Formula Grants "JOBS"	20.507	WA125307O2017	933,541
Federal Transit Formula Grant FY17 - WCT Preventive Maintenance	20.507	WA125307C2017	214,425
Federal Transit Formula Grant FY16 - WCT Route Match Notification System	20.507	WA125307C2016	19,189
Federal Transit Formula Grant FY16 - WCT Fuel Monitoring System	20.507	WA125307C2016	12,385
Federal Transit Formula Grant FY16 - WCT Bus Pressure Washer	20.507	WA152307C2016	10,120
Total Passed through Maryland Department of Transportation			<u>1,622,548</u>
Passed through Maryland Emergency Management Agency			
LEPC Interagency Hazardous Materials Public Sector FFY16 Planning Grant	20.703	HM-HMP-0468-15-01-00	5,451
LEPC Interagency Hazardous Materials Public Sector FFY16 Training Grant	20.703	HM-HMP-0468-15-01-00	3,918
Total Passed through Maryland Emergency Management Agency			<u>9,369</u>
Passed through The Maryland State Highway Administration			
Highway Planning and Construction - Old Roxsbury Road Bridge	20.205	WA417MM2	46,700
Highway Planning and Construction - Crystal Falls Drive Bridge	20.205	WA394M21	70,916
Highway Planning and Construction - Leiters Mill Road Over Antietam	20.205	WA385M21	244,594
Highway Planning and Construction - Keedysville Road Bridge	20.205	WA396M21	32
Highway Planning and Construction - Garis Shop Road Bridge	20.205	WA384ZM2	8,891
Highway Planning and Construction - Garis Shop Road Bridge	20.205	WA384ZM2	3,915

The accompanying notes are an integral part of this schedule.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY, MARYLAND

**Schedule of Expenditures and Federal Awards
For the Year Ended June 30, 2017**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Grantor or Pass-Through Entity Identifying Number	Federal Expenditures
Passed through The Maryland State Highway Administration (continued)			
Highway Planning and Construction - Crystal Falls Drive Bridge	20.205	WA394M21	\$ 1,145
Highway Planning and Construction - Old Roxsbury Road Bridge	20.205	WA417MM2	1,041
Highway Planning and Construction - Poffenberger Road Bridges	20.205	WA395M21	312
Highway Planning and Construction - Poffenberger Road Bridges	20.205	WA395M21	312
Highway Planning and Construction - Keedysville Road Bridge	20.205	WA396M21	687
Yale Drive Extended Phase 1	20.205	WA398ZM1	864,241
Yale Drive Extended Phase 2	20.205	WA398ZM1	907,748
Highway Planning and Construction - Burhans Blvd Bridges	20.205	WA427ZM2	605,618
Total Passed through The Maryland State Highway Administration			2,756,152
Total Department of Transportation			4,388,069
 Department of Homeland Security			
Passed through Maryland Emergency Management Agency			
Law Enforcement Officer Reimbursement (TSA-AIRPORT)	97.090	HSTS02-16-H-SLR740	10,310
Emergency Management Performance Grant FFY16 "EMPG"	97.042	EWM-2016-EP-00008-S01	68,034
Homeland Security Grant Program- FFY2015 Planner Position "SHSGP"	97.067	EWM-2015-SS-00077	185,396
Homeland Security Grant Program- FFY2016 MOA MEM A/MIEMSS	97.067	EMW-2016-SS-00008-SHSP	107,880
Hazardous Materials Emergency Preparedness	20.703	HM-HMP-0546-16-01-00	3,320
Total Department of Homeland Security			374,940
 Department of Justice			
Passed Through Governor's Office of Crime Control & Prevention			
Residential Substance Abuse Treatment for State Prisoners RSAT FFY16	16.593	RSAT-2013-0003	13,860
Residential Substance Abuse Treatment for State Prisoners RSAT FFY16	16.593	RSAT-2016-0004	10,170
Total Department of Justice			24,030
 TOTAL INDIRECT EXPENDITURES OF FEDERAL AWARDS			5,088,105
 TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 7,747,939

The accompanying notes are an integral part of this schedule.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY, MARYLAND

Notes to the Schedule of Expenditures and Federal Awards For the Year Ended June 30, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

All Federal grant operations of the County Commissioners of Washington County, Maryland (the County) are included in the scope of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Single Audit) for the year ended June 30, 2017. The Single Audit was performed in accordance with the provisions of the OMB Compliance Supplement (the Compliance Supplement). Compliance testing of all requirements, as described in the Compliance Supplement, was performed for the major grant programs noted below. The programs on the schedule of expenditures of Federal awards represent all Federal award programs for fiscal year 2017 cash or non-cash expenditure activities. For our single audit testing, we tested Federal award programs to ensure coverage of at least 20% of Federally granted funds. Our actual coverage was 50.9%.

Expenditures reported on the schedule of expenditures of Federal awards (the Schedule) are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement. Management has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

<u>Major Programs</u>	<u>Federal CFDA</u>	<u>Federal Expenditures</u>
Highway Planning and Construction	20.205	\$ 2,756,152
Federal Transit Formula Grant	20.507	1,189,660
		<u>\$ 3,945,812</u>

2. BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal awards (the Schedule) includes the Federal award activity of the County under programs of the Federal government for the year ended June 30, 2017. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY, MARYLAND

**Schedule of Findings and Questioned Costs
June 30, 2017**

Section I - Summary of Independent Public Accountants' Results

Financial Statements

Type of Independent Public Accountants' report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Noncompliance material to the financial statements noted?	No

Federal Awards

Type of Independent Public Accountants report issued on compliance for major programs	Unmodified
Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Any audit findings disclosed that are required to be reported in accordance with section 200.516 of Uniform Guidance?	No

Identification of Major Programs:

<u>Major Programs</u>	<u>Federal CFDA</u>	<u>Federal Expenditures</u>
Highway Planning and Construction	20.205	\$ 2,756,152
Federal Transit Formula Grant	20.507	1,189,660
		<u>\$ 3,945,812</u>
Threshold for distinguishing between Type A and B programs		\$ 750,000
Did the County qualify as a low risk auditee?		Yes

COUNTY COMMISSIONERS OF WASHINGTON COUNTY, MARYLAND

**Schedule of Findings and Questioned Costs
June 30, 2017**

Section II - Financial Statement Findings

No findings were reported.

Section III - Federal Award Findings

No findings were reported.

COUNTY COMMISSIONERS OF WASHINGTON COUNTY, MARYLAND

**Schedule of Prior Year Findings and Questioned Costs
June 30, 2017**

There are no prior year findings in the June 30, 2016 single audit report.

WASHINGTON COUNTY, MARYLAND
Schedule of 9-1-1 Receipts and Expenditures
Together with Report of Independent Public Accountants
For the Year Ended June 30, 2017



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JUNE 30, 2017

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Notes to the Schedule of 9-1-1 Receipts and Expenditures	4



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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

Emergency Number Systems Board
State of Maryland
Department of Public Safety and Correctional Services
Baltimore, Maryland

Report on the Schedule

We have audited the accompanying Schedule of 9-1-1 Receipts and Expenditures (the Schedule) of Washington County, Maryland's (the County) Emergency Number System Program (the County 9-1-1 Program) for the year ended June 30, 2017, and the related notes to the schedule.

Management's Responsibility for the Schedule

Management is responsible for the preparation and fair presentation of this schedule in accordance with the rules and regulations of Public Safety Article §1-301 through §1-312 of the *Annotated Code of Maryland* as described in Note 2 and is not intended to be a complete presentation of the County 9-1-1 Program's revenue and expenditures. This includes determining that the modified accrual basis of accounting is an acceptable basis for the preparation of the schedule given the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the schedule based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule.



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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash receipts and disbursements of the Schedule of 9-1-1 Receipts and Expenditures described in Note 2 for the year ended June 30, 2017, in accordance with modified accrual basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the schedule, which describes the basis of accounting. The schedule is prepared on the modified accrual basis of accounting, in compliance with the rule and regulation of Public Safety Article §1-301 through §1-312 of the *Annotated Code of Maryland*.

As discussed in Note 1, the accompanying schedule presents only the transactions of the 9-1-1 receipts and expenditures and is not intended to present fairly the financial position of the County as of June 30, 2017, and the changes in its financial position for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Hunt Valley, Maryland
December 4, 2017

SB & Company, LLC

WASHINGTON COUNTY, MARYLAND

**Schedule of 9-1-1 Receipts and Expenditures
For the Year Ended June 30, 2017**

Revenue (County Fee and County Portion of the 9-1-1 Pre-Paid Fee)	
9-1-1 County Fee revenue remitted to the County	\$ 561,714
9-1-1 Pre-Paid revenue remitted to the County	73,206
Revenue carried over from the previous year	186,726
Interest received	3,413
Total Receipts	\$ 825,059
Operating Expenditures	
Salary, wages, and fringe benefits	\$ 3,512,836
Overtime	311,083
Training	1,605
Supplies and materials	46,641
Travel	8,675
Telephone	206,667
Equipment replacement	7,926
Repairs and maintenance	233,388
Fuel and utilities	14,105
Other miscellaneous (operating costs)	21,823
Total Operating Expenditures	\$ 4,364,749
Summary	
Total operating costs	\$ 4,364,749
Less: total receipts	825,059
Operating Costs Paid from County Funds	\$ 3,539,690

The accompanying notes are an integral part of this schedule.

WASHINGTON COUNTY, MARYLAND

Notes to the Schedule of 9-1-1 Receipts and Expenditures For the Year Ended June 30, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Schedule of 9-1-1 Receipts and Expenditures is excerpted from the fund financial statements of the general fund of the County Commissioners of Washington County (the County), whose funds are accounted for using the modified accrual basis of accounting.

9-1-1 system receipts are deposited in the common bank account maintained in the County's general fund. Separate general ledger receipts and expense accounts in the general fund are used to account for 9-1-1 transactions. Deferred amounts related to unexpended funds, if any, are recorded in the County's general fund.

The accompanying Schedule presents only the transactions of the 9-1-1 receipts and expenditures and is not intended to present fairly the changes in financial position of the County for the year ended June 30, 2017.

Payroll Allocation

Salaries directly associated with the 9-1-1 system are allocated at 100%.

Use of Estimates in the Preparation of the Schedule

The preparation of the schedule in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as of the date of the schedule, and the reported amounts of receipts and expenditures during the reporting period. Actual results could differ from those estimates.

2. RECEIPTS AND EXPENDITURES

Receipts are funded by the Maryland Emergency Number Systems Board to reimburse the cost of authorized equipment and operating expenditures of the 9-1-1 system.

Receipts are restricted in use to pay the costs of maintaining and operating the 9-1-1 System. All expenditures are subject to the limitations stated in the Annotated Code of Maryland, Public Safety Article §1-301 through §1-312.

3. ADDITIONAL CHARGES UNDER §1-311

The 9-1-1 fee and the additional charge total is \$1.00 per month, per bill under the Annotated Code of Maryland, Public Safety Article §1-311.

WASHINGTON COUNTY, MARYLAND

**Notes to the Schedule of 9-1-1 Receipts and Expenditures
For the Year Ended June 30, 2017**

4. 9-1-1 RECEIPTS

Receipts recognized in the Schedule of 9-1-1 Receipts and Expenditures for the County for the year ended June 30, 2017, for wired and wireless fees were \$825,059. The receipts include amounts received from the State for the months of July 2016 through June 2017. Included in total receipts are receipts from fiscal year 2016 received in fiscal year 2017 in the amount of \$186,726. Also included in the receipts is interest from fiscal year 2016 in the amount of \$3,413. The following is a reconciliation of the receipts recorded in fiscal year 2017.

FY 2017 receipts received in FY 2017	\$ 634,920
FY 2016 receipts received in FY 2017	186,726
Interest received in FY 2016	<u>3,413</u>
Total Receipts	<u><u>\$ 825,059</u></u>

Attachment No. 11
Schedule of Expenses - School Based Health Center Program

WASHINGTON COUNTY, MARYLAND

**Schedule of Expenses - School-Based
Health Center Program Together with
Report of Independent Public Accountants**

For the Year Ended June 30, 2017



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JUNE 30, 2017

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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

County Commissioners of Washington County
Hagerstown, Maryland

Report on the Schedule

We have audited the accompanying Schedule of Expenses – School-Based Health Center Program (the Schedule) of the County Commissioners of Washington County, Maryland (the County) for the year ended June 30, 2017, and the related notes to the Schedule.

Management’s Responsibility for the Schedule

Washington County’s management is responsible for the preparation and fair presentation of this Schedule in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that are free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express an opinion on this Schedule based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the Schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the Schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



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Opinion

In our opinion, the Schedule referred to above present fairly, in all material respects, the County's School Based Health Center Program expenses for the year ended June 30, 2017, in accordance with accounting principles generally accepted in the United States of America.

Hunt Valley, Maryland
September 19, 2017

SB & Company, LLC

WASHINGTON COUNTY, MARYLAND

Schedule of Expenses – School-Based Health Center Program
June 30, 2017

Category	Total
Nurse Practitioner	\$ 102,398
LPN	31,373
Benefits	40,131
Supplies	2,642
Audit	3,690
Training & Ed. Supplies	3,839
Contracted Services	31
Net Total	184,104
Administration fee	5,075
County administration fee	10,019
Total	\$ 199,198

See the accompanying notes to this Schedule.

WASHINGTON COUNTY, MARYLAND

Notes to the Schedule of Expenses – School-Based Health Center Program June 30, 2017

1. PURPOSE OF THE SCHEDULE

The Schedule reflects both the qualifying and total expenses for the year ended June 30, 2017, of the School-Based Health Center Program (SBHCP) as defined in the agreement with the Maryland State Department of Education.

The accompanying Schedule presents only the transactions of the SBHCP and is not intended to present fairly the expenditures of the County for the year ended June 30, 2017.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying Schedule is presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.