

**STATE OF MARYLAND**  
**Schedule of Changes in Fund Balances—Budgetary Basis**  
**for the year ended June 30, 1983**  
(Expressed in Thousands)

|   | Special Fund |               |                       |              |                       |                        | Total       |
|---|--------------|---------------|-----------------------|--------------|-----------------------|------------------------|-------------|
|   | General Fund | Other Special | Debt Service          | Federal Fund | Capital Projects Fund | Other Funds            |             |
| Fund balance, July 1, 1982 .....                      | \$ 175,235   | \$ 232,433    | \$112,612             |              | \$ 56,697             | \$777,063              | \$1,354,040 |
| Adjustments .....                                     |              |               | 36,016 <sup>(1)</sup> |              |                       | (1,702) <sup>(2)</sup> | 34,314      |
| Fund balance, restated .....                          | 175,235      | 232,433       | 148,628               |              | 56,697                | 775,361                | 1,388,354   |
| Increase:   |              |               |                       |              |                       |                        |             |
| Revenues .....  | 3,078,520    | 1,353,659     | 259,103               | \$1,357,298  | 397,070               | 529,237                | 6,974,887   |
| Decrease:   |              |               |                       |              |                       |                        |             |
| Appropriations .....                                  | 3,263,528    | 1,463,517     | 266,491               | 1,476,881    |                       |                        |             |
| Less: Current year reversions .....                   | (36,201)     | (90,538)      |                       | (119,121)    |                       |                        |             |
| Prior year reversions .....                           | (8,575)      | (2,057)       |                       | (4,180)      |                       |                        |             |
| Expenditures and encumbrances .....                   | 3,218,752    | 1,370,922     | 266,491               | 1,353,580    | 284,972               | 416,114                | 6,910,831   |
| Changes to encumbrances during fiscal year 1983 ..... | 66           | 7,227         |                       | 2,973        |                       |                        | 10,266      |
| Expenditures .....                                    | 3,218,818    | 1,378,149     | 266,491               | 1,356,553    | 284,972               | 416,114                | 6,921,097   |
| Transfers in (out) .....                              | 17,933       | (2,162)       | 2,249                 | (745)        | 19,774                | (37,049)               |             |
| Fund balance, June 30, 1983 .....                     | \$ 52,870    | \$ 205,781    | \$143,489             | \$ -0-       | \$188,569             | \$851,435              | \$1,442,144 |
| Reserved for encumbrances .....                       | \$ 19,487    | \$ 27,870     |                       | \$ 18,947    | \$200,699             | \$ 479                 | \$ 267,482  |
| Reserved for uncollected receivables .....            |              | 8,851         | \$ 24,958             |              |                       |                        | 33,809      |
| Appropriated .....                                    | 30,794       |               |                       |              |                       |                        | 30,794      |
| Unappropriated .....                                  | 2,589        | 169,060       | 118,531               | (18,947)     | (12,130)              | 850,956                | 1,110,059   |
| Total .....   | \$ 52,870    | \$ 205,781    | \$143,489             | \$ -0-       | \$188,569             | \$851,435              | \$1,442,144 |

<sup>(1)</sup> Effective July 1, 1982, the accounting treatment for loans and notes receivable in the Budgetary Special Fund was changed to recognize the revenue on an accrual basis in accordance with generally accepted accounting principles. The beginning fund balance has been restated to reflect this change.

<sup>(2)</sup> Effective July 1, 1982, the accounting treatment for certain non-budgeted accounts was changed to recognize this activity as an agency fund. The beginning fund balance has been restated to reflect this change.