

STATE OF MARYLAND
Schedule of Changes in Fund Equities—Budgetary Basis
for the year ended June 30, 1984
(Expressed in Thousands)

	General Fund	Special Fund		Federal Fund	Capital Projects Fund	Other Funds	Total
		Other Special	Debt Service				
Fund equities, July 1, 1983	\$ 52,870	\$ 205,781	\$143,489		\$188,569	\$ 851,435	\$1,442,144
Adjustments	2,000 ⁽¹⁾					5,334,112 ⁽²⁾	5,336,112
Fund equities, restated	54,870	205,781	143,489		188,569	6,185,547	6,778,256
Increase:							
Revenues	3,375,554	1,510,996	278,808	\$1,310,558	128,966	1,999,340	8,604,222
Decrease:							
Appropriations	3,462,984	1,500,769	292,379	1,505,533			
Less: Current year reversions	(27,927)	(79,246)		(189,044)			
Prior year reversions	(2,127)	(1,901)		(2,978)			
Expenditures and encumbrances	3,432,930	1,419,622	292,379	1,313,511	202,052	1,329,348	7,989,842
Changes to encumbrances during year	(1,588)	1,083		(4,234)			(4,739)
Expenditures	3,431,342	1,420,705	292,379	1,309,277	202,052	1,329,348	7,985,103
Transfers in (out)	42,183	(28,212)	853	(1,281)	42,555	(56,098)	
Changes in contributed capital						26,782	26,782
Decrease in unrealized market appreciation of investments						(9,476)	(9,476)
Fund equities, June 30, 1984	\$ 41,265	\$ 267,860	\$130,771	\$ -0-	\$158,038	\$6,816,747	\$7,414,681
Invested in fixed assets						\$1,126,178	\$1,126,178
Contributed Capital						212,651	212,651
Retained earnings:							
Reserved						153,167	153,167
Unreserved						729,463	729,463
Fund Balance:							
Reserved:							
Encumbrances	\$ 21,075	\$ 26,787		\$ 23,181	\$191,369	420	262,832
Loans and notes receivable		220	\$ 24,068				24,288
Loans to other funds	2,000						2,000
Higher education programs						27,245	27,245
Shore erosion loan program		8,996					8,996
Endowment and similar funds						26,098	26,098
Pension benefits						3,792,035	3,792,035
Workers' compensation benefits						43,101	43,101
Unemployment compensation benefits						250,709	250,709
Unrealized market depreciation on investments						(5,955)	(5,955)
Unreserved:							
Designated for:							
General long-term debt service			106,703				106,703
Transportation debt service						420,786	420,786
Deferred compensation benefits						157,896	157,896
Fiscal year 1985 operations	1,530						1,530
Undesignated (deficit)	16,660	231,857		(23,181)	(33,331)	(117,047)	74,958
Total	\$ 41,265	\$ 267,860	\$130,771	\$ -0-	\$158,038	\$6,816,747	\$7,414,681

⁽¹⁾ Effective July 1, 1983, the accounting treatment for the reserve for loans to other funds in the Budgetary General Fund was changed to recognize the equity in accordance with generally accepted accounting principles. The beginning fund balance has been restated to reflect this change.

⁽²⁾ Effective July 1, 1983, the accounting treatment for timing differences in the enterprise, trust and agency, and higher education and university hospital funds are incorporated in the Budgetary Other Funds in accordance with generally accepted accounting principles. The beginning fund balance has been restated to reflect these changes.