

**STATE OF MARYLAND
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 TABLE OF CONTENTS**

INTRODUCTORY SECTION	Page(s)
Selected State Officials	7
State Organization Chart	8
Certificate of Achievement	9
State Comptroller's Letter	11-16
FINANCIAL SECTION	
Report of independent certified public accountants	19
GENERAL PURPOSE FINANCIAL STATEMENTS	
Combined balance sheet—All Fund Types and Account Groups	22-23
Combined statement of revenues, expenditures, other sources and uses of financial resources and changes in fund balances—All Governmental Fund Types and Expendable Trust Fund	24
Combined statement of revenues, expenditures and encumbrances, other sources and uses of financial resources, and changes in fund balances—budget and actual—Budgetary General, Special, Federal, Current Unrestricted and Current Restricted Funds	25-26
Combined statement of revenues, expenses and changes in retained earnings/fund balances—Enterprise Funds, Nonexpendable Trust Fund and Pension Trust Fund	27
Combined statement of changes in financial position—Enterprise Funds, Nonexpendable Trust Fund and Pension Trust Fund	28
Balance sheet—Higher Education Fund	29
Statement of revenues, expenses, interfund transfers, operating transfers and changes in fund balances—Higher Education Fund	30
Notes to general purpose financial statements	31-57
COMBINING FINANCIAL STATEMENTS AND SCHEDULES	
Debt Service Funds:	
Combining balance sheet	61
Combining statement of revenues, expenditures, other sources and uses of financial resources and changes in fund balances	62
Enterprise Funds:	
Combining balance sheet	63
Combining statement of revenues, expenses and changes in retained earnings	64
Combining statement of changes in financial position	65