

STATE OF MARYLAND
Statement of Changes in Budgetary Fund Balances(A)
For the Fiscal Year Ended June 30, 1991

| | General Fund | Special Fund | Debt Service Fund | Federal Fund | Unrestricted Fund | Restricted Fund |
|--|---------------|---------------|-------------------|---------------|-------------------|-----------------|
| Fund Balance July 1,1990 | \$225,726,898 | \$458,471,411 | \$79,171,483 | \$0 | \$136,513,941 | \$221,427 |
| Increases: | | | | | | |
| Revenues | 5,736,597,027 | 2,063,729,234 | 306,811,350 | 1,989,662,181 | 1,235,258,513 | 262,183,996 |
| Decreases: | | | | | | |
| Appropriations | 6,419,388,732 | 2,248,448,873 | 315,079,694 | 2,207,157,534 | 1,286,067,147 | 282,689,574 |
| Less: Current year reversions | (215,492,141) | (197,666,960) | | (217,332,820) | (23,446,924) | (20,967,624) |
| Prior year reversions | (5,168,621) | (19,711,946) | | (3,867,108) | (212,820) | |
| Expenditures and encumbrances | 6,198,727,970 | 2,031,069,967 | 315,079,694 | 1,985,957,606 | 1,262,407,403 | 261,721,950 |
| Changes to encumbrances during year | 18,507,905 | 30,192,680 | | 3,762,558 | 1,618,893 | (57,838) |
| Expenditures | 6,217,235,875 | 2,061,262,647 | 315,079,694 | 1,989,720,164 | 1,264,026,296 | 261,664,112 |
| Transfers - Net | 290,895,413 | (189,483,824) | (4,600,959) | 57,983 | (19,492,454) | 267,339 |
| Addition of New Community College of Baltimore to Reporting Entity | | | | | 2,814,636 | |
| Fund Balance June 30,1991 | \$35,983,463 | \$271,454,174 | \$66,302,180 | \$0 | \$91,068,340 | \$1,008,650 |
| Reserve for encumbrances | \$21,010,014 | \$73,106,016 | | \$41,844,773 | \$10,553,452 | \$57,838 |
| Reserve for uncollected receivables | 3,795,318 | 15,076,853 | \$56,251,618 | | | |
| State Reserve Fund | 11,122,781 | | | | | |
| Unappropriated | 55,350 | 183,271,305 | 10,050,562 | (41,844,773) | 80,514,888 | 950,812 |
| Total | \$35,983,463 | \$271,454,174 | \$66,302,180 | \$0 | \$91,068,340 | \$1,008,650 |

(A) Does not include Capital Projects Fund (Exhibit D-1).

EXHIBIT C