

**STATE OF MARYLAND**  
**Statement of Changes in Budgetary Fund Balances (A)**  
**For the Fiscal Year Ended June 30, 1981**

	General Fund	Special Fund	Federal Fund
Balance July 1, 1980 .....	\$ 293,077,574	\$ 32,976,002	\$ 6,930,895
Revisions to beginning Fund Balance (B) .....	60,642,562	41,720,940	(6,930,895)
Increases:			
Revenues (Exhibit A-1) .....	2,687,460,057	1,217,954,191	1,242,743,682
Transfers—Net .....	15,931,122	(4,820,321)	431,062
Total .....	2,703,391,179	1,213,133,870	1,243,174,744
Total Available .....	3,057,111,315	1,287,830,812	1,243,174,744
Decreases:			
Appropriations (Exhibit B) .....	2,926,305,750	1,122,039,482	1,350,704,979
Less: Variances (Exhibit B) .....	79,668,505	60,409,969	119,131,812
Expenditures and Encumbrances (Exhibit B) .....	2,846,637,245	1,061,629,513	1,231,573,167
Changes in Encumbrances .....	39,558,664	18,320,498	11,601,577
Total Expenditures .....	2,886,195,909	1,079,950,011	1,243,174,744
Write Off Advances .....	325	.....	.....
Total .....	2,886,196,234	1,079,950,011	1,243,174,744
Balance June 30, 1981 .....	\$ 170,915,081	\$ 207,880,801	\$ 0
Reserve for Encumbrances .....	21,083,898	23,400,442	36,294,182
Appropriated .....	87,577,186	.....	.....
Unappropriated .....	62,253,997	184,480,359	(36,294,182)
Balance June 30, 1981 .....	\$ 170,915,081	\$ 207,880,801	\$ 0

(A) Does not include Loan Fund (Exhibit D-1) Annuity Bond Fund (Exhibit D-2) and Non-Budgeted Fund (Exhibit E).

(B) The beginning fund balances have been restated to reflect the Reserve for Encumbrances and the change of recognizing revenue on a GAAP basis in the federal fund which was implemented during fiscal year 1981.

**EXHIBIT C**