

**STATE OF MARYLAND**  
**Schedule of Changes in Fund Balances—Budgetary Basis**  
**for the year ended June 30, 1982**  
(Expressed in Thousands)

	General Fund	Special Fund		Federal Fund	Capital Projects Fund	Other Funds	Total
		Other Special	Debt Service				
Fund balance, July 1, 1981 .....	\$ 170,915	\$ 207,881	\$ 40,052		\$ 95,419	\$798,683	\$1,312,950
Adjustments to beginning fund balance <sup>(1)</sup>						(80,617) <sup>(1)</sup>	(80,617)
Fund balance, July 1, 1981, as restated ...	170,915	207,881	40,052		95,419	718,066	1,232,333
Increase:							
Revenues .....	2,906,439	1,168,637	319,801	\$1,263,848	198,019	588,280	6,445,024
Decrease:							
Appropriations .....	2,963,880	1,230,198	256,372	1,457,849			
Less: Current year reversions .....	(33,964)	(73,919)		(209,533)			
Prior year reversions .....	(10,722)	(1,447)		(3,977)			
Expenditures and encumbrances .....	2,919,194	1,154,832	256,372	1,244,339	277,522	466,850	6,319,109
Changes to encumbrances during fiscal year 1982 .....	1,530	(11,696)		14,374			4,208
Expenditures .....	2,920,724	1,143,136	256,372	1,258,713	277,522	466,850	6,323,317
Transfers in (out) .....	18,605	(949)	9,131	(5,135)	40,781	(62,433)	
Fund balance, June 30, 1982 .....	\$ 175,235	\$ 232,433	\$ 112,612	\$ -0-	\$ 56,697	\$777,063	\$1,354,040
Reserved for encumbrances .....	19,533	35,096		21,920	210,208	4,186	290,963
Appropriated .....	137,561						137,561
Unappropriated .....	18,121	197,337	112,612	(21,920)	(153,511)	772,877	925,516
Total .....	\$ 175,235	\$ 232,433	\$ 112,612	\$ -0-	\$ 56,697	\$777,063	\$1,354,040

<sup>(1)</sup> Beginning fiscal year 1982, the accounting treatment for local income tax was changed to recognize the status of the activity as an agency fund "liability". In prior years the accounting treatment accorded this activity was consistent with that applied to general fund activity. The beginning fund balance has been restated to reflect this change and other minor reclassifications.