

**STATE OF MARYLAND**  
**Statement of Changes in Budgetary Fund Balances (A)**  
**For the Fiscal Year Ended June 30, 1984**

	General Fund	Special Fund	Federal Fund
Fund Balance, July 1, 1983 .....	\$ 52,870,249	\$ 205,781,039	\$ 0
Adjustment .....	2,000,000(B)		
Fund Balances, restated .....	54,870,249	205,781,039	0
Increase:			
Revenues .....	3,375,554,474	1,510,567,879	1,310,328,459
Decrease:			
Appropriations .....	3,462,983,960	1,500,768,971	1,505,532,604
Less: Current year reversions .....	(27,925,965)	(79,648,352)	(189,273,049)
Prior year reversions .....	( 2,127,432)	( 1,901,057)	( 2,978,217)
Expenditures and encumbrances .....	3,432,930,563	1,419,219,562	1,313,281,338
Changes to encumbrances during year .....	( 1,588,110)	1,094,669	( 4,234,396)
Expenditures .....	3,431,342,453	1,420,314,231	1,309,046,942
Transfers—Net .....	42,182,648	(28,187,060)	( 1,281,517)
Fund Balances, June 30, 1984 .....	\$ 41,264,918	\$ 267,847,627	\$ 0
Reserve for encumbrances .....	\$ 21,074,973	\$ 26,775,079	\$ 23,181,412
Reserve for uncollected receivables .....	2,000,000	8,995,667	
Appropriated .....	1,530,494		
Unappropriated .....	16,659,451	232,076,881	( 23,181,412)
Total .....	\$ 41,264,918	\$ 267,847,627	\$ 0

(A) Does not include Capital Projects Fund (Exhibit D-1) and Debt Service Fund (Exhibit D-2)

(B) Effective July 1, 1983, the accounting treatment for the reserve for uncollected receivables in the General Fund was changed to recognize the equity in accordance with general accepted accounting principles. The beginning fund balance has been restated to reflect this change.

**EXHIBIT C**