

## STATE OF MARYLAND

**Statement of Changes in Budgetary Fund Balances (A)  
For the Fiscal Year Ended June 30, 1986**

	General Fund	Special Fund	Federal Fund	Unrestricted Fund	Restricted Fund
Fund Balance July 1, 1986	\$ 69,285,955	\$ 388,209,465	\$ 0		
Adjustments(B) .....				\$27,403,597	\$ 1,758,389
Increases:					
Revenues .....	4,117,410,518	1,412,533,367	1,417,168,434	819,868,988	163,616,090
Decreases:					
Appropriations .....	4,178,109,405	1,645,423,990	1,587,855,637	776,185,248	167,819,938
Less: Current year reversions .....	(16,255,685)	(105,389,822)	(159,718,169)	(4,494,150)	(5,190,837)
Prior year reversions .....	(1,359,451)	(803,849)	(8,796,039)	(233,813)	(6,490)
Expenditures and encumbrances .....	4,160,494,269	1,539,230,319	1,419,341,429	771,457,285	162,622,611
Changes to encumbrances during year .....	(4,401,776)	(6,174,237)	(1,695,039)	(3,856,434)	874,554
Expenditures .....	4,156,092,493	1,533,056,082	1,417,646,390	767,600,851	163,497,165
Transfers - Net .....	46,603,239	49,450,520	477,956	18,484,322	(8,246)
Fund Balance June 30, 1986 .....	\$ 77,207,219	\$ 317,137,270	\$ 0	\$98,156,056	\$ 1,869,068
Reserve for encumbrances .....	\$ 22,558,355	\$ 32,649,882	\$ 24,773,648	9,173,112	30,370
Reserve for uncollected receivables .....	1,945,318	12,026,533	.....	.....	.....
Appropriated .....	38,407,720	.....	.....	.....	.....
Unappropriated .....	14,295,826	272,460,855	(24,773,648)	88,982,944	1,838,698
Total .....	\$ 77,207,219	\$ 317,137,270	\$ 0	\$98,156,056	\$ 1,869,068

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

(B) Beginning in fiscal year 1986, budgets for the State's colleges and universities current operations were prepared and adopted on a GAAP basis. The fund balances for current unrestricted and current restricted funds, which previously were included in other funds (Exhibit E), are shown as adjustments to beginning fund balance.

**EXHIBIT C**