

STATE OF MARYLAND

Agency/Account	Program No.	Balance July 1, 1986	Revisions to Fund Balance	Revenues	Net Transfers	Expenditures	Balance June 30, 1987
Registers of Wills:							
Allegany County-Operating Account	009.07	(4,417)	.....	.....	.....	(287)	(4,130)
Anne Arundel County-Operating Account	009.07	(13,108)	.....	.....	.....	(388)	(12,710)
Baltimore County-Operating Account	009.07	(21,921)	.....	.....	.....	(459)	(21,462)
Calvert County-Operating Account	009.07	(2,724)	.....	.....	.....	1,368	(4,092)
Caroline County-Operating Account	009.07	(2,377)	.....	.....	.....	686	(3,063)
Cecil County-Operating Account	009.07	(3,073)	.....	.....	.....	576	(3,649)
Charles County-Operating Account	009.07	(4,385)	.....	.....	.....	627	(5,022)
Dorchester County-Operating Account	009.07	(2,822)	.....	.....	.....	738	(3,560)
Harford County-Operating Account	009.07	(4,799)	.....	.....	.....	(499)	(4,300)
Howard County-Operating Account	009.07	(3,567)	.....	.....	.....	952	(4,519)
Montgomery County-Operating Account	009.07	(17,881)	.....	.....	.....	2,470	(20,351)
Prince George's County-Operating Account	009.07	(15,848)	.....	.....	.....	1,802	(17,650)
Queen Anne's County-Operating Account	009.07	.....	.....	.....	.....	2,934	(2,934)
St. Mary's County-Operating Account	009.07	(4,170)	.....	.....	.....	(512)	(3,658)
Talbot County-Operating Account	009.07	(2,971)	.....	.....	.....	(230)	(2,741)
Washington County-Operating Account	009.07	(3,919)	.....	.....	.....	620	(4,539)
Wicomico County-Operating Account	009.07	(3,341)	.....	.....	.....	414	(3,755)
Worcester County-Operating Account	009.07	(2,939)	.....	.....	.....	607	(3,546)
Baltimore City-Operating Account	009.07	(41,279)	.....	.....	.....	(3,338)	(37,941)
Total		(155,551)	.....	.....	.....	8,071	(163,622)
TOTAL BY FUNDS:							
Non-Budgeted	07	36,869,151	.....	117,036,605	(72,933,415)	29,469,886	51,502,455
Expendable Trust	08	575,793,026	.....	239,321,188	.....	218,790,434	596,323,780
Debt Service-Transportation Bonds	12	173,473,606	(116,182,063)(3)	75,456,727	(3,245,479)	58,750,720	70,752,071
Enterprise	13	1,780,893,606	11,084,342 (4)	565,013,904	(5,068,296)	616,077,902	1,735,845,654
Non-Expendable Trust	14	76,198,205	38,737,647 (2)	129,556,974	(5,521,986)	153,224,672	85,746,168
Pension Trust	15	5,227,244,267	.....	1,376,596,815	.....	462,236,311	6,141,604,771
Current-Unrestricted	40	(110,445,597)	.....	(88,072,872)	.....	(74,416,971)	(124,101,498)
Current-Restricted	43	459,134	.....	(10,057,738)	.....	(10,647,290)	1,048,686
Loan	46	29,328,788	.....	3,062,422	20,644	1,298,445	31,613,409
Endowment and Similar Funds	47	33,338,578	.....	2,102,900	.....	203,118	35,238,360
Plant	48	1,178,150,947	.....	107,230,122	(49,923)	76,041,896	1,209,289,250
Agency	49	.....	.....	142,780	14,974	157,754	.....
GRAND TOTAL		\$9,001,803,711	\$(66,360,074)	\$2,517,389,827	\$(86,783,481)	\$1,531,186,377	\$9,834,863,106

- (1) Includes Non-budgeted, Expendable Trust, Debt Service-Transportation Bonds, Enterprise, Non-expendable Trust, Current-Restricted, Current-Unrestricted, Loan Funds, Endowment and Similar, and Plant Funds.
- (2) Beginning with fiscal year 1987, the liability for anticipated claims and claims expenses of the State Accident Fund has been discounted to present value. The liability was not discounted in prior years. The cumulative effect of this accounting change, as of July 1, 1986, was \$46,111,250. A decrease in unrealized market appreciation of investments in the amount of \$7,373,603 is included.
- (3) Includes a defeasance of Transportation Bonds in the amount of \$155,725,000 and a gain on the defeasance in the amount of \$39,542,937.
- (4) Includes net changes in contributed capital during the year.

EXHIBIT E