

STATE OF MARYLAND  
 Statement of Changes in Fund Balances by Agency (a)  
 Special, Federal, Current Unrestricted and Current Restricted Funds for the Fiscal Year Ended June 30, 1990

| Agency   | Fund         | Beginning<br>Balance | Revenues               | Expenditures           | Net<br>Transfers     | Ending<br>Balance    |
|--|--------------|----------------------|------------------------|------------------------|----------------------|----------------------|
| <b>Total</b>   |              |                      | 103,584                | 96,723                 |                      | 6,861                |
| Charles H. Hickey, Jr. School                          | Special      |                      | 39,653                 | 5,798                  |                      | 33,855               |
|  | Federal      |                      | 899,151                | 899,151                |                      |                      |
| <b>Total</b>   |              |                      | 938,804                | 904,949                |                      | 33,855               |
| Juvenile Services Agency Youth Centers                 | Special      |                      | 44,095                 | 31,521                 |                      | 12,574               |
|  | Federal      |                      | 626,795                | 626,795                |                      |                      |
| <b>Total</b>   |              |                      | 670,890                | 658,316                |                      | 12,574               |
| Alfred D. Noyes' Children's Center                     | Special      |                      | 857                    | 1,595                  | 2,131                | 1,393                |
|  | Federal      |                      | 28,069                 | 28,069                 |                      |                      |
| <b>Total</b>   |              |                      | 28,926                 | 29,664                 | 2,131                | 1,393                |
| J. DeWeese Carter Center                               | Federal      |                      | (7,052)                | (7,052)                |                      |                      |
| <b>STATE AND LOCAL FACILITIES LOANS:</b>               |              |                      |                        |                        |                      |                      |
| State and Local Facilities Loan of 1987 - Second Issue | Special      | 13,112               |                        |                        |                      | 13,112               |
| State and Local Facilities Loan of 1988 - First Issue  | Special      | 113,486              |                        |                        |                      | 113,486              |
| State and Local Facilities Loan of 1988 - Second Issue | Special      | 46,903               |                        |                        |                      | 46,903               |
| State and Local Facilities Loan of 1989 - First Issue  | Special      | 105,748              |                        |                        |                      | 105,748              |
| <b>Fund Totals</b>                                     | Special      | 439,106,402          | 2,025,556,148          | 2,145,554,497          | 135,160,307          | 454,268,360          |
|  | Federal      |                      | 1,829,357,489          | 1,858,123,036          | 28,765,547           |                      |
|  | Unrestricted | 153,162,972          | 1,168,782,719          | 1,185,619,223          | 187,473              | 136,513,941          |
|  | Restricted   | 2,219,003            | 235,810,779            | 237,940,392            | 132,037              | 221,427              |
| <b>Total</b>   |              | <b>\$594,488,377</b> | <b>\$5,259,507,135</b> | <b>\$5,427,237,148</b> | <b>\$164,245,364</b> | <b>\$591,003,728</b> |

( ) Denotes red figure

(a) This schedule is shown on a basis in accordance with Generally Accepted Accounting Principles (GAAP) and not on a Budgetary Basis.

Expenditures are recognized when obligations are incurred as a result of receipt of goods and services. Federal Fund revenue recognition is on a basis consistent with GAAP whereby revenue is recognized only when an expenditure has been incurred.

(b) This amount includes a Reserve for Uncollected Receivables in the amount of \$14,820,437 which is not available for funding current year operations.